



2024 Sustainability report

JSR Micro N.V. Sustainability Report 2024

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1 JSR Micro N.V.



A word from the President

“

This year was a test of **our agility**, for both our producing and enabling departments.

Difficult times offer us an opportunity to demonstrate that we can continue to make a difference in terms of both **operational excellence, cost efficiency, and our sustainability performance.**



Financial year 2024 presented us with significant challenges. Several elements caused a drop in the production and turnover in Life Sciences. Focusing on customer intimacy and strategic partnerships will secure future prospects; this has been a large part of this year's focus. With our high-quality products, it is no coincidence that various pharmaceutical companies choose to partner with us in the initial phase of their drug development. Once they reach their mass production phase, we will also reap the benefits of these partnerships. In the last year, secure employment has been a challenge for our workforce.

In 2024, our colleagues in the Semiconductor Department received the award for 'Best Front End Supplier' from STMicroelectronics for the second time running. This recognition is a potent reminder that we have what it takes to build and maintain lasting relationships with our partners. Current indicators suggest that production volume will be in line with that of recent years. The chip industry is growing year on year, making for good prospects. Our high-quality Semiconductor products, which are a sacrificial product for the most part, present challenges in terms of resource use and waste generation. Additionally, customer demands and upcoming proposals for restrictions pose a challenge in terms of the use of PFAS.

This year was a test of our agility, for both our producing and enabling departments. Difficult times offer us an opportunity to demonstrate that we can continue to make a difference in terms of both operational excellence and cost efficiency. This also allows us to strengthen our competitiveness, which is needed to boost our resilience in these fast-paced times. But our greatest asset in meeting the challenges of the future is the talent we have in-house.

Creating and maintaining a work environment where we can respectfully exchange feedback with each other is essential to achieving excellence. A good example is the HVAC efficiency improvement project. This project demonstrates how in-house talent exploring more sustainable alternatives more often than not pays off.

Customer intimacy, technology leadership, and sustainability continue to be our core values. Investing in R&D to move away from PFAS in anticipation of regulatory changes and implementing actions on feedback and communication meant that 2024 was a year where we once again made a leap forward in our sustainability maturity. After 2023, the year in which we developed our sustainability strategy, our 6th sustainability report is the first to reference the European Sustainability Reporting Standards. It has been quite a challenge, it may not be perfect, but we are proud of the result: at JSR Micro, we have stepped up our transparent reporting by disclosing more relevant information than ever on our management of the impacts of our activities on our people, society and the planet. I especially want to thank Alexandra Loosen, the Sustainability Senior Specialist, for her dedication in leading and coordinating this project, and all the team members who contributed to this result. The Double Materiality Assessment and active stakeholder dialogue allowed the Operational Management Team to grow in its understanding and structured management of material impacts, risks and opportunities, equipping JSR Micro to better navigate and anticipate the fast-changing world in which we live.



Marc De Baere
President, General
Manager

About JSR MICRO

JSR Micro N.V., hereinafter referred to as JSR Micro, based in Leuven, Belgium, is a subsidiary of **JSR Corporation**, a multinational company employing over 7,600 people worldwide and a leading materials supplier in a variety of technology driven markets. JSR's global network is headquartered in Tokyo (Japan) and has factories and offices all over the world.

JSR is a research-oriented organization that pursues close collaborations with leading innovators in a

number of industries that are key to the present and future welfare of human society: life sciences, electronic materials, display and optical materials. **'Innovation one-on-one'** summarizes our value proposition to our customers. Through a very early and close collaboration, JSR offers its customers a competitive advantage based on leading edge technologies, consistent high quality, and balanced cost of ownership.

JSR Micro's commitment to society is illustrated by contributing to the creation of materials for tomorrow:

the production and distribution of chromatography resin and semiconductor materials

the related sourcing and transport from our global suppliers

follow-up and transport to our global B2B customers.

At JSR Micro, we are innovative materials specialists whose chemicals enable our customers' manufacturing processes in the Semiconductor and Life Sciences industries. The hallmark of our products is quality and performance, and we are constantly working to raise the bar for distinction within these industries. Our activities generate sustainability-related challenges and opportunities with various stakeholders, making it an essential element of our overall strategy.

Located in Leuven, Belgium, we supply our products to global customers (only Business-to-Business). In close collaboration with our sister JSR companies in the United States and Asia (further referred to as JSR Group), we have the whole globe covered.

Headquarters



Turnover

2,709 million \$
JSR Corporation

169 million EUR
JSR Micro



Employees
>7,600 JSR Corporation
>200 JSR Micro



Balance Sheet
7,638 million \$
JSR Corporation

133 million EUR
JSR Micro



Our business devisions and values

Semiconductor

The photolithography process is one of the first steps of microchip production. During this phase, the silicon based material is covered with a photosensitive layer, called the photoresist, that is produced by JSR Micro. The chip’s layout is then projected onto this photosensitive layer, and the fine lines and structures of the chip are defined onto the surface. The purer the photoresist solution, the higher the yield will be for the chip producer. Our photoresist is a sacrificial product and removed from the chip in most cases.

Life Sciences

Our goal for our Life Sciences products is to enable faster and more efficient processes for the discovery and production of antibody drugs. Ultimately, this should lead to the development of sophisticated medical therapies that are more affordable and universally accessible. Our main products, Amsphere™ A3 and Amsphere A+, helps to efficiently separate valuable therapeutic antibodies from a biological mixture. It does so with great efficiency and is currently being used by numerous companies that are ready to incorporate its uses into their commercial processes. Amsphere™ A3 and Amsphere A+ are products set to improve our society’s healthcare as well as one on which to build JSR Micro’s future.

Our values

A strong and caring corporate culture

Our team’s shared values

- social responsibility
- employee development
- innovation and excellence
- teamwork and respect
- integrity

help to create both the internal energy and customer experience of JSR Micro.

They are also crucial benchmark qualities when searching for the right people to join our teams.

OUR VALUES



2 General information



● General information

Basis for preparation of sustainability statements (BP-1)



This is our **6th sustainability report**, and the first to be developed with reference to the European Sustainability Reporting Standards. Even if the future of the CSRD's timing and content is not 100% clear and even if JSR Micro might not be CSRD-eligible, we decided that this report should be a first step towards a more comprehensive one that refers to the ESRS as much as possible. As specified in GOV-5, we of course still have knowledge gaps and time constraints that require improvement in future editions.

Reporting period

This report summarizes how JSR Micro is engaging with material sustainability impacts, risks and opportunities (IROs) and highlights key achievements of the reporting period (financial year 2024: from 1 April 2024 until 31 March 2025).

Previous sustainability reports

Previous sustainability reports can be consulted here: [2023 Sustainability Report](#), [2021 Sustainability Report](#).

Co-creation

JSR Micro received assistance from [Sustenuto](#) for the development of this report. All JSR Micro departments contributed to the creation of this report, which was reviewed by senior management and approved by our president, Marc De Baere.

Contact details

If you have any questions about this sustainability report, please contact: csr@jsrmicro.be.

Scope

The scope of the report is JSR Micro with its (sole) production site and operating office at Technologielaan 8, 3001 Leuven (Belgium). The sustainability statement has been prepared on an individual basis for JSR Micro. The up and downstream value chain has been considered in the report as follows:

- Following the ESRS requirements, the most relevant partners in the value chain have been considered for the DMA. A selection of direct suppliers and customers have been interviewed in view of this DMA (IRO-1), and their inputs were integrated into the resulting material IROs (SBM-3).
- In the environmental information, Climate and Energy (E1), Scope 3 Greenhouse Gas emissions are included, covering JSR Micro's purchased goods, and upstream and downstream transport.
- JSR Micro's direct suppliers (tier 1) are included in its due diligence process (GOV-5).

Governance

The role of the administrative, management and supervisory bodies (GOV-1, GOV-2)

JSR Micro has established a governance structure to oversee its sustainability initiatives.

JSR Micro operates under Belgian law with a governance structure comprising a **Board of Directors** and an **Operational Management Team** (OMT).

The **Board of Directors** is led by Mr. Marc De Baere, who serves as the President and General Manager. The board comprises a group of directors, including Mr. Wataru Kanamori, Mrs. Mari Koshimoto, Mr. Paul Buysse, and Mr. Toru Kimura.

The board is informed on sustainability topics **once a year**. A sustainability seminar was organized by a sustainability consultant for the officers of JSR Corporation, partly covering the board, in 2023 to help them better understand the world trend of corporate sustainability management as well as industry and regional trends relating to the business operations of JSR.

The **OMT** includes key executives such as the General Manager, Executive Vice President, Vice President Life Sciences, EVP Finance Legal & Admin, Vice President Plant Director and Facilities, Director Management Systems, Director Quality, Director Operations Semiconductor, Director Operations Life Sciences, Director Customer Interactions, Director Human Resources, Director Finance, and Director General Administration.

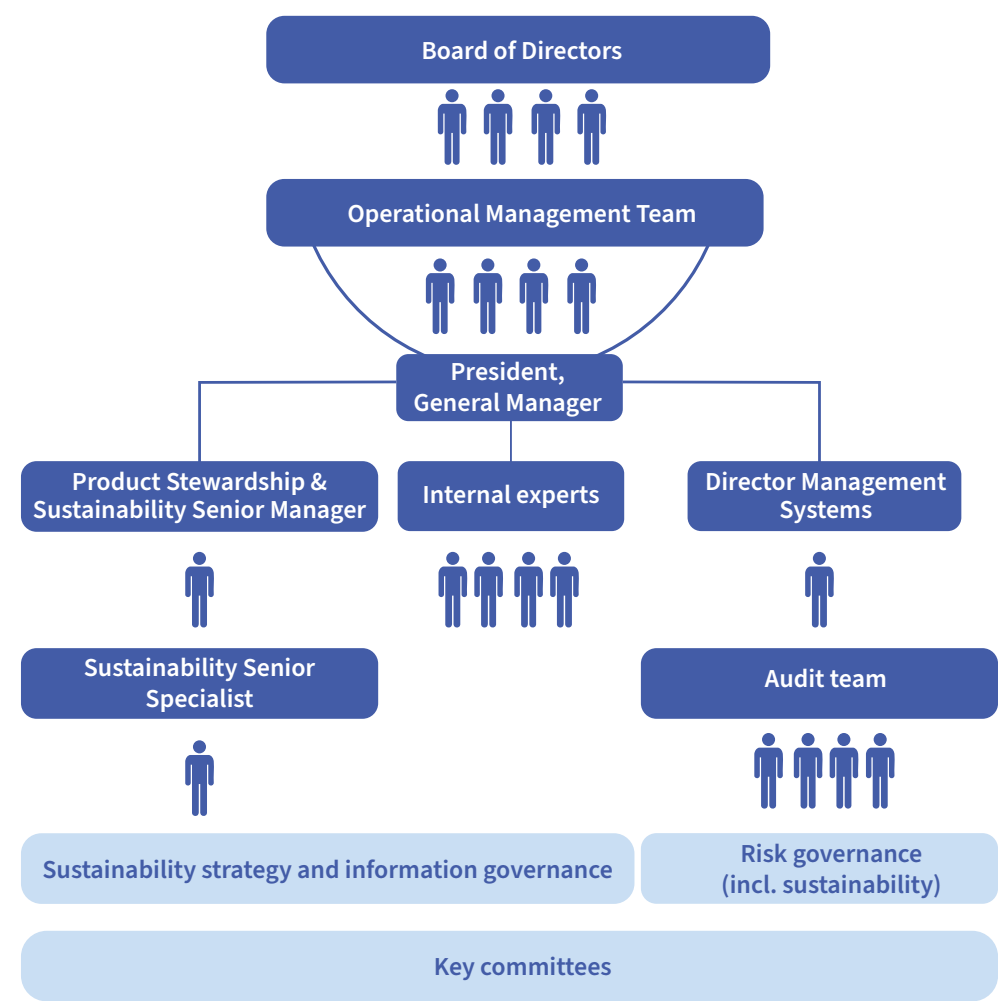
The OMT has expertise on the CSRD directive. They have been informed on and participated in the Double Materiality Assessment (DMA) and have validated its results. To maintain oversight and drive continuous improvement, JSR Micro's OMT conducts biannual reviews of its sustainability performance.

The **Product Stewardship & Sustainability department** at JSR Micro plays a pivotal role in advancing sustainability initiatives and ensuring compliance with international standards. This department is bolstered by the expertise of a **Sustainability Senior Specialist**, who provides critical insights on sustainability matters. Internal expertise on sustainability matters further lies with: the **Prevention Advisor**, the **Environmental Coordinator**, the **HR Director** and the **Procurement Manager**. Sustainability is overseen by our **General Manager**. The key roles of the **Sustainability Senior Specialist** and **Environmental Coordinator** are integral to embedding sustainability into the company's decision-making processes.

The **Director Management Systems** conducts the annual context analysis including environmental and social topics. She also supervises the internal audit team responsible for overseeing internal processes, including sustainability and risk governance. Additionally, 3rd party audits are performed according to ISO standards (ISO 9001:2018, 14001:2015 and 45001:2015).

JSR Micro's governance structure is reinforced by several key **committees** that play a vital role in ensuring effective oversight and management. Among these, the **workers' council** is instrumental in representing employee interests and facilitating communication between staff and management. Additionally, the **Committee for Prevention and Protection at Work** is dedicated to maintaining a safe and healthy work environment, focusing on risk assessment and implementing safety measures. These committees collectively contribute to the robust governance framework of JSR Micro, ensuring compliance with regulatory standards and promoting a culture of transparency and accountability.

The chart below summarizes JSR Micro’s sustainability governance model, demonstrating the interaction between all the departments:



JSR Micro’s **sustainability strategy** (including target setting) is subject to a biannual review conducted by the OMT. This process ensures that the strategy remains aligned with current sustainability goals and practices. To enhance the effectiveness and relevance of the strategy, JSR Micro has engaged external consultants, including Sustenuto, who provide expert guidance and insights. This collaboration with external consultants is integral to refining the strategy and ensuring it meets industry standards and expectations.

JSR Micro applies a comprehensive approach to understanding the broader environmental, social and governance landscape by considering various elements that influence its operations and strategic decisions. To systematically address these elements, JSR Micro conducts an annual context analysis, which is reviewed by the OMT, ensuring that environmental factors are thoroughly assessed and integrated into the company’s strategic planning.

The company processes are captured in **certified management systems** that focus on **continuously improving performance**:

 **ISO 9001:2015** for quality management,
ISO 14001:2015 for managing environmental aspects,
and **ISO 45001:2018** for occupational health and safety.

JSR Micro has an overall QEH3S (Quality, Environment, Health, Safety, Sustainability, and Security) management policy covering sustainability related topics. JSR Micro is committed to continuous improvement and has established an integrated Quality Management System. This provides a framework for continuously measuring and improving quality performance.

QEH3S Policy	
Objective	To care about the Quality, Environment, Health, Safety, Sustainability, and Security, ensuring continuous improvement and compliance with applicable laws and regulations.
Scope	The policy covers all activities of JSR Micro, focusing on quality management, health and safety, environmental requirements, sustainability, and security. It includes regular monitoring of customer feedback, supply chain performance, employee training, and (quality) audits.
Responsibility	Operational Management Team, with ultimate responsibility for introducing, monitoring, and maintaining the systems required.
Stakeholders	Employees, visitors, contractors and relevant external stakeholders such as authorities, customers and institutions.

The JSR Group is also a signatory and supporter of the **United Nations (UN) Global Compact**.

Governance KPI’s:

ESRS ID		Value	Unit
GOV-1_06	The ratio of male to female directors in the board of directors	4 (4 men – 1 women)	
GOV-1_07	Independent board members	0	%
GOV-1_01	Number of executive members in Operational Management Team	3	Headcount
GOV-1_02	Number of non-executive members in Operational Management Team	10	Headcount

Integration of sustainability-related performance in incentive schemes (GOV-3)

We do not have performance assessments linked to sustainability targets, that influence the remuneration of personnel. Consequently, JSR Micro does not integrate climate-related considerations into the remuneration of its administrative, management, and supervisory bodies or into incentive schemes.

ESRS ID		Value	Unit
E1.GOV-3_02	Percentage of remuneration recognized that is linked to climate related considerations	0	%

Statement on due diligence (GOV-4)

Core elements of due diligence	Paragraphs in the sustainability report	Pg
a) Embed due diligence in governance, strategy and business model	See Governance & Strategy JSR Micro addresses potential and actual negative impacts in its operations and value chain. Information on own operations is described in section ESRS 2, E1, E5 and S1. Information on the risk management of the value chain is published in S2.	10-21
b) Engage with affected stakeholders in all key steps of the due diligence	See Interests and views of stakeholders	19
c) Identify and assess adverse impacts	See Double Materiality Assessment Process and resulting IROs	20-23
d) Take actions to address those adverse impacts	See topical sections	25-64
e) Track the effectiveness of these efforts and communicate	See topical sections and KPI table	25-64 67-76

Internal control over sustainability reporting (GOV-5)

This report has been developed, coordinated and checked by the Sustainability Senior Specialist with support from Sustenuto and Karomia, with inputs of all departments (especially the Environmental Coordinator, the HR department, and the Product Stewardship & Sustainability Senior Manager) and under the supervision of Marc De Baere, the President and General Manager, representing both the Board of Directors and OMT.

The Sustainability Senior Specialist monitored the progress during the report’s development. Intermediate validations were performed by the General Manager, the HR Director and the Product Stewardship & Sustainability Senior Manager. Final validation will be performed by the OMT.

The top risks identified were:

- Resources: due to the workload of the people involved, and some people leaving the company, timing of publication is/was at risk.
- Maturity of topics: due to the tight timeline, the materiality of certain topics was not fully addressed.
- Data completeness: due to the tight timeline, there was a risk of disclosing incomplete data in the annual report.

The mitigating actions for these risks are:

- Further alignment of sustainability processes with our CSRD-related activities in 2025.
- Indication which data will be disclosed/completed in the next reporting period.



Strategy

Strategy, business model and value chain (SBM-1)

JSR Micro's business model, involving material processing for semiconductor and pharmaceutical sectors, directly affects the environment. The company's operations, which are part of a larger value chain, influence both environmental and social outcomes. High-skilled labor and production are key to operational efficiency. Regular interactions with customers guide sustainability efforts, ensuring alignment with strategic goals and stakeholder expectations (for instance regulations restricting the use of some hazardous chemicals).

Semiconductor Business

To meet the energy conservation needs associated with climate change, semiconductor products, in particular, are required to achieve higher integration and lower power consumption through miniaturizing every generation. The JSR Group contributes to solving climate change issues by continuously developing and providing materials for such solutions, including cutting-edge technologies such as extreme ultraviolet (EUV) and metal oxide resists.

Additionally, other types of photoresists and developer products complete the product portfolio.

Sustainability and green product development are very important for JSR Micro. We therefore avoid using SVHCs in new products where possible and work on trying to find alternatives to SVHCs in existing products. Additionally, JSR Group has developed a roadmap towards PFAS-free products. JSR Micro seeks to place products on the market that comply with customer expectations where possible.

Value chain of Semiconductor:

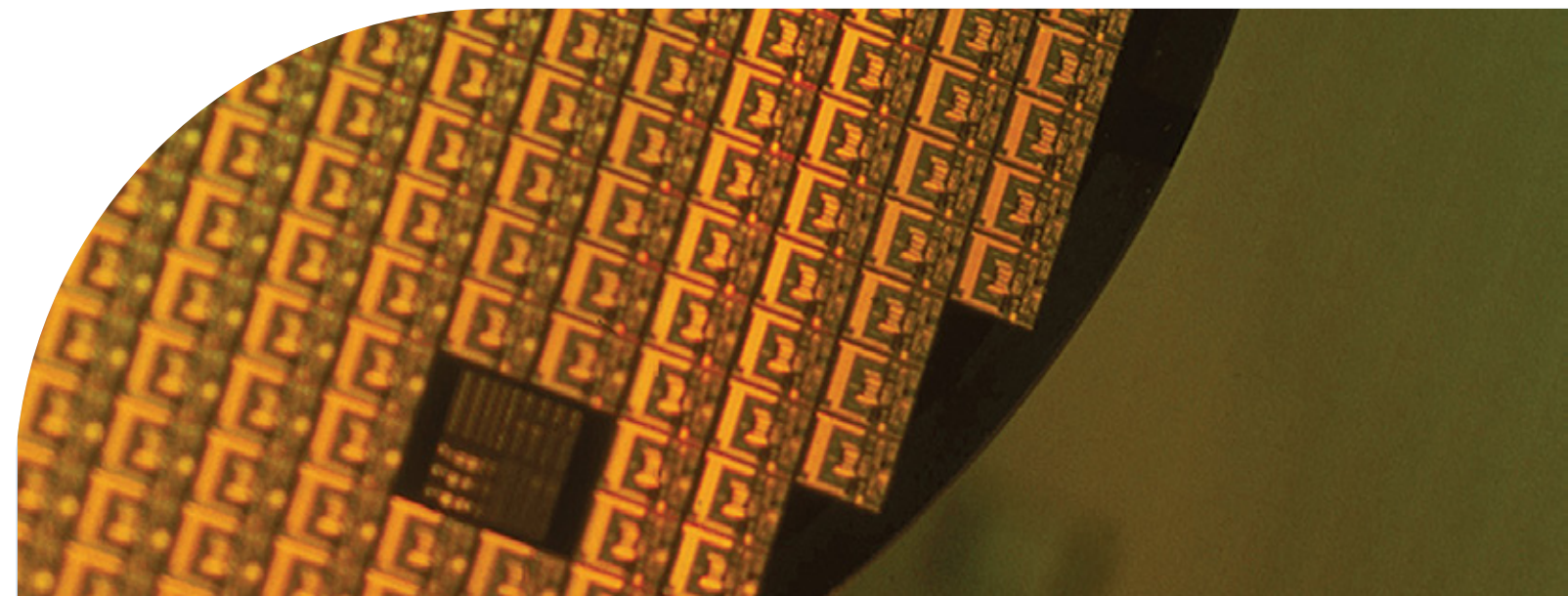
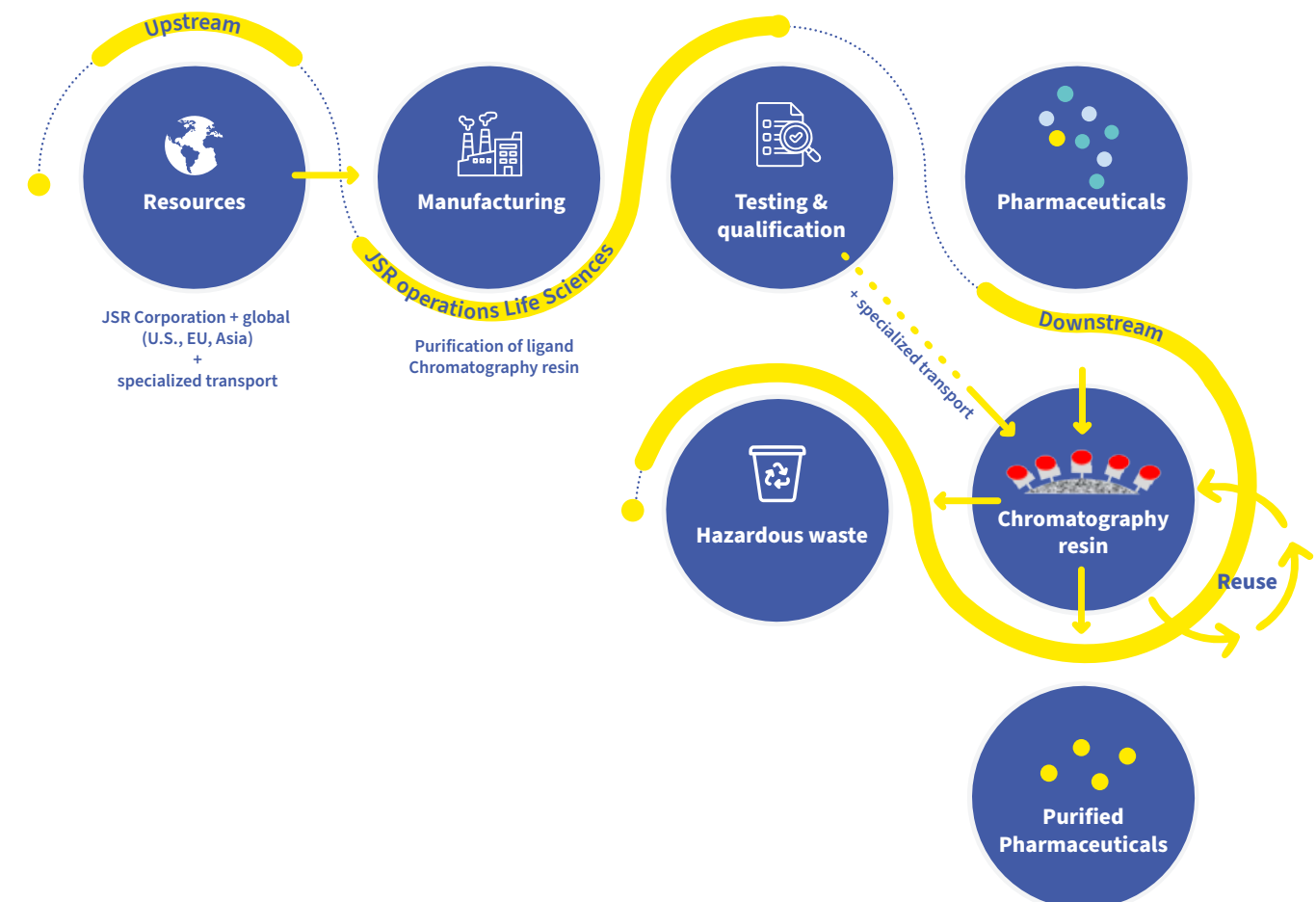


Life Sciences Business

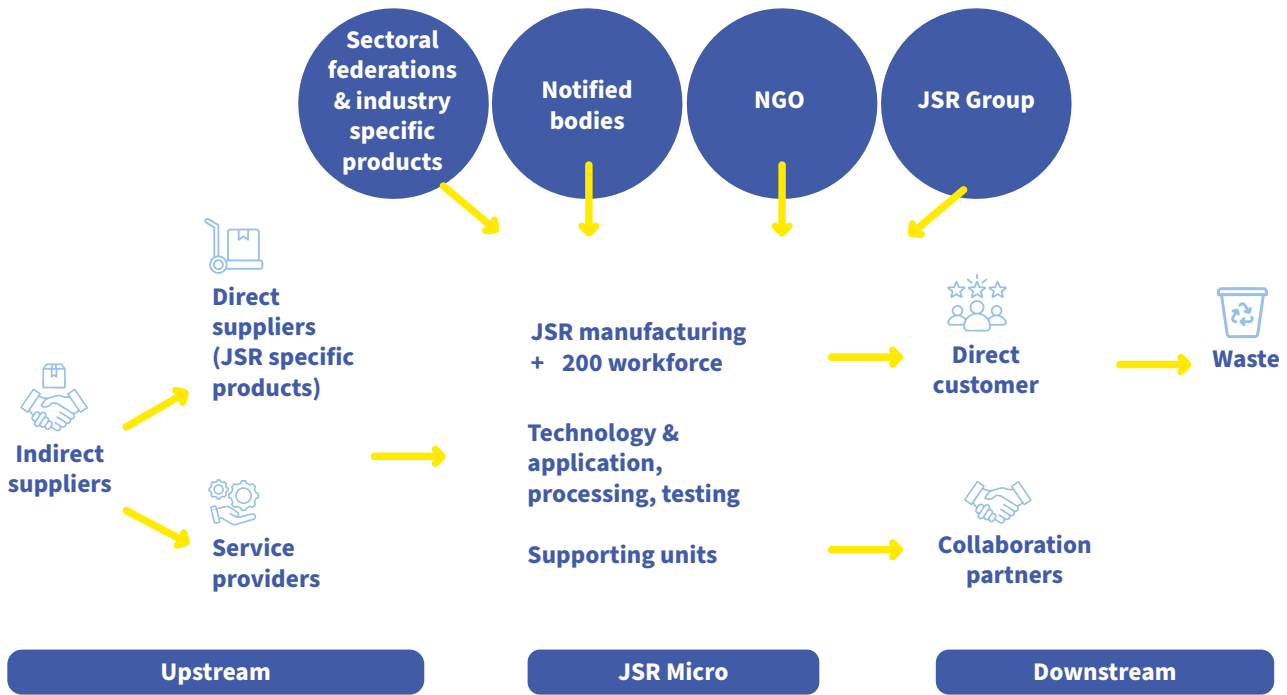
Our goal for our Life Sciences products is to enable faster and more efficient processes for the discovery and production of antibody drugs. JSR Micro contributes to resource efficiency at the customers providing chromatography resins reusable for multiple (production) cycles at customers. Ultimately, this should lead to the development

of sophisticated medical therapies that are more affordable and universally accessible. As such, the JSR Group is contributing to the expected changes in the living environment due to climate change and the increasing importance of health management.

Value chain of Life Sciences:



Based on the above description of the core activities of our two business units, the below figure visualizes **the value chain as used for our 2024 DMA**.



JSR Micro is a chemical production site in Belgium with direct impacts on the environment due to its business model and operations, mainly **GHG emissions, water usage, resources, waste, and use of PFAS**. The organization’s **own workforce** is directly linked to its own operations. JSR Micro is part of a **value chain** where it has an effect on people and the environment. Risks and opportunities arise as well from the above topics.

JSR Micro has a strong culture of **continuous improvement**, reducing operational costs and environmental impacts while ensuring the **continuity of its business operations** and the successful implementation of strategic initiatives. However, JSR Micro’s capacity to influence sustainability impacts related to production is limited by the fact that both **business development** and **research and development (R&D)** activities are primarily conducted by **JSR Corporation**. This organizational structure centralizes the decision-making processes and strategic direction within JSR Corporation, thereby limiting the extent to which JSR Micro can independently drive or modify sustainability initiatives within its production operations.



A first **Sustainability Strategy** was developed in 2023 to steer further improvement into a clear direction and provide the OMT with an effective way of monitoring progress towards the desired sustainability per-

Environmental conservation and impact reduction	Environmental impact reduction <ul style="list-style-type: none">Achieve a 5% yearly reduction of waste (absolute target, wastewater excluded), targeting a total reduction of 40% by FY 2023Reduce water withdrawal by 70%Cut GHG emissions by 40% (Scope 1, Scope 2, Scope 3 (categories 4, 5, 6, 7, 8, 9)100% renewable electricity
Employees DE&I ways of working	Sustainable production <ul style="list-style-type: none">Engage in circular packaging initiatives and packaging reductionPartner with stakeholders to meet EU standards for a sustainable product portfolioReduce (potentially) harmful residues in waste streams <ul style="list-style-type: none">Implement 80% of improvements identified through the Employee Engagement SurveyCreate an environment where all employees have the opportunity to complete 40 hours of training annually (excl. accreditation)Establish a continuous employee development process by the end of 2025Foster a DE&I culture where every employee feels respected, valued, and empowered to be their authentic self
Health and Safety	<ul style="list-style-type: none">Cultivate a zero-incident culture
Respect for human rights	<ul style="list-style-type: none">Promote a comprehensive understanding of social factors through annual mandatory training on the Corporate Code of Conduct and RBA principles
Supply chain	<ul style="list-style-type: none">Establish a system for monitoring and improving the outcome of the Supplier Due Diligence Engagement Program

formance. The process to elaborate the sustainability strategy can be consulted in the [2023 Sustainability Report](#). The sustainability strategy includes the following 2030 targets on material topics:
Baseline: financial year 2022, unless otherwise specified in strategy
Target year: financial year 2030, unless otherwise specified in strategy

Target setting process

JSR Micro establishes its strategic themes through a structured workshop and co-creation process, ensuring a collaborative approach to defining its priorities. These themes are designed to reflect the company’s commitment to sustainability and employee engagement, highlighting its focus on long-term value creation. Specific targets aligned with these strategic themes are determined by the OMT and the Sustainability Senior Specialist, ensuring a comprehensive and integrated approach to target setting. Intermediate targets for FY 2025 have been set by these teams and the Procurement Manager, providing a clear timeline for implementation and progress tracking.

Interests and views of stakeholders (SBM-2)

In general, regular interaction on sustainability with customers and suppliers occurs in meetings or through surveys to follow up on the status and the requests. The Sustainability Senior Specialist deals with sustainability surveys from customers and is included in customer meetings or visits to JSR Micro. Additionally, regular meetings are held between JSR Micro and JSR Corporation on group actions and targets, and on progress. However, there is no direct engagement with value chain workers or their legitimate representatives, nor with credible proxies, indicating a potential gap in direct communication and representation within the value chain.

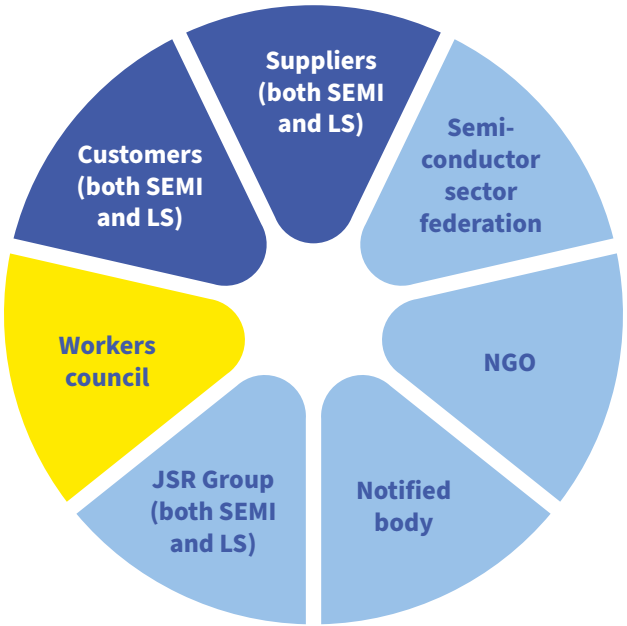
In view of developing our sustainability strategy in 2023, various stakeholder views were analyzed based on desk research, customer and supplier meeting information, and employee input. For the 2024 DMA exercise and to validate our sustainability strategy and 2030 roadmap, we decided to perform an active stakeholder consultation. Individual stakeholder interviews were held by Sustenuto in the period from 27 February 2024 until 28 March 2024 to gather specific feedback on material topics and our strategy.

The consultation had two stages:

- First an **online survey** on material topics: we provided information about JSR Micro and asked to score the 10 main CSRD topics (climate, pollution,...) on importance for JSR Micro
- followed by a **1-hour structured interview**: first on the DMA to get feedback on the CSRD topics and their related matters scoring subtopics (including potential entity-specific matters), after which we requested feedback on the Sustainability Strategy (are the right topics covered? Feedback on JSR Micro’s ambition level?).

The OMT received a summary of the views and interests of all key stakeholders on the sustainability strategy. The feedback of stakeholders was used to finetune the materiality scoring (substantiation, severity assessment) and to validate the results of the materiality scoring and ranking.

Below is an overview of the consulted stakeholders.



Consulted stakeholder categories during the 2024 DMA
SEMI = Semiconductor, LS = Life Sciences. (The nearby city was contacted for feedback but did not respond)

Material impacts, risks and opportunities and their interaction with strategy and the business model (SBM-3)

The DMA identified the following **Material Impacts, Risks and Opportunities (IROs)** for JSR Micro:

Matters scored above materiality threshold	IRO N°	Material IROs	Materiality
E1 Climate change mitigation	1	GHG emissions and energy use	Double
E1 Energy consumption			
E1 Climate change adaptation	2	Climate adaptation risks	Financial
E2 PFAS (entity specific)	3	PFAS	Double
E2 Substances of very high concern	4	Substances of very high concern	Financial
E3 Water withdrawals	5	Water use and its management	Double
E3 Water discharges			
E5 Resource inflows	6	Resource use and circular economy	Double
E5 Resource outflows			
E5 Waste	7	Waste and its management	Double
S1 Work-life balance	8	Work-life balance	Double
S1 Training and skills development	9	Training and development	Impact
S1 Social dialogue	10	Secure employment and social dialogue	Impact
S1 Secure employment			
S1 Gender equality	11	Diversity, equity and inclusion	Double
S1 Talent attraction and retention (entity specific)	12	Talent attraction and retention	Double
S1 Health and safety	13	Health and safety	Impact
S2 Responsible Supply Chain	14	Responsible business conduct in the supply chain	Impact
G1 Corporate culture	15	Corporate culture incl. anti-bribery and corruption	Double
G1 Fair management of relationships with suppliers			
G1 Partnership in the value chain (entity specific)			

During the DMA process, some entity specific matters were addressed. These are linked to the corresponding ESRS topical standard.

- PFAS (E2)
- Talent attraction and retention (S1)
- Partnerships in our value chain (G1)

‘Information security’ as part of corporate governance might be an entity specific material matter. However, because of some knowledge gaps, this is out of scope for the current report. Reporting will mature and become more detailed in the coming years.

The above materiality overview is the basis of the topical report section (ESG). Each topical section covering the above IROs will consist of:

1. Our challenge: a short explanation why and how an IRO is material to JSR Micro
2. Our commitments: disclosures describing the Policies, Actions, Targets where available or existing
3. Metrics where available and or existing

[www.](#)

See the ESRS Content Index for a detailed overview of the ESRS Disclosures Requirements covered in JSR Micro’s 2024 Sustainability Report.

Impact, risk and opportunities management

Description of the process to identify and assess material impacts, risks and opportunities (IRO-1)

2024 DMA Process

In view of aligning our materiality assessment with ESRS, the following 4-step approach was followed in accordance with the EFRAG MA IG guidance:



Understand JSR Micro’s context

	Step 1	Step 2	Step 3	Step 4
Who	Consultant & ESG management External & Internal stakeholders	Consultant & ESG management	Consultant & ESG management	JSR Micro’s OMT supported by consultant
What	Understand JSR Micro’s context: activities, value chains & stakeholders in relation to sustainability (ESG) matters (incl. ESRS 1 appendix A, AR 16)	Create a deeper understanding of longlisted matter Add information per matter for deeper importance judgement	Score & rank relevant ESG matters Combine matters in IROs	Select the material matters and IROs by approval of ranking & setting the materiality threshold
How	<ul style="list-style-type: none">• Desk research• External stakeholder interviews• Workers’ council consultation• Work sessions with ESG management	<ul style="list-style-type: none">• Desk research (building on step 1)• Validation by ESG management	<ul style="list-style-type: none">• Severity – Magnitude – Likelihood scoring of matters and related IROs• Validation workshop with ESG management	<ul style="list-style-type: none">• Validate scoring & ranking• Decide materiality threshold
Out-come	<ul style="list-style-type: none">• Value chains for Semiconductor and Life Sciences• Longlist of all relevant ESG matters mapped in the value chains	<ul style="list-style-type: none">• List of ESG matters to score.• List of non-relevant ESG matters.• List of Entity-specific ESG matters.• Information for scoring of matters	<ul style="list-style-type: none">• Scored & ranked relevant ESG matters & IROs• Identification of information gaps where relevant	List of material matters & related IROs

Other JSR Micro risk management processes

The 2024 DMA process considered information gathered from the overall JSR risk management process. This process focuses on identifying and preventing risks, minimizing adverse effects on business activities and society in general. It is applicable to all potential and imminent risks faced by the company and is managed by our Director Management Systems. Stakeholders concerned are all internal departments and external partners. The main risks from the risk management system will not be disclosed. However, the risks relating to sustainability topics are considered in the 2024 DMA process and covered in the related Topical disclosures.

Secondly, a yearly follow up on the **context analysis** is prepared by the **Director Management Systems** and reviewed by the **Operational Management Team**.

This includes:

- An external and internal risks and opportunities analysis and description. Sustainability is included in this assessment.
- Internal risks and opportunities include performance/governance of the organization, resource and operational factors.
- External risks and opportunities include economic, social, political, technological, market, climate changes and regulatory factors.
- In scope: own operations, customers, suppliers, competitors, regulation, and society.
- A risk level and prioritization score are applied to each risk/opportunity.

Disclosure Requirements in ESRS covered by the undertaking's sustainability statement (IRO-2)

WWW.

See the ESRS Content Index



3 Environmental disclosures



● Environmental disclosures

Climate change (E1)

Our challenge

GHG emissions and energy use

Climate change mitigation, with greenhouse gas emissions as the largest impact, and energy consumption are both double material. JSR Micro's Semiconductor and Life Sciences business units contribute significantly to the company's carbon footprint, primarily due to the chemical production processes involved. The operations require substantial amounts of electricity and gas to maintain optimal environmental conditions in both production and storage areas. A notable portion of the natural gas usage is attributed to the steaming process within the Life Sciences production unit. Natural gas is also used for cooling. Electricity is already completely green electricity. JSR Micro does not have a very energy intensive manufacturing process, but it is part of a chemical value chain which is an energy intensive industry and an industry dependent on (fossil) carbon feedstock, making climate mitigation a material topic for JSR Micro.

Climate adaptation risks

Climate change adaptation is financial material. As this is the first time that JSR Micro has conducted a financial materiality assessment, further research is required to assess the potential financial consequences in further detail and define effective mitigation measures.

Our commitments

JSR Micro's Climate Change Strategy focusses on enhancing energy efficiency and reducing overall energy consumption. JSR Micro has a strong culture of continuous improvement, reducing operational costs and environmental impacts while ensuring the continuity of its business operations and the successful implementation of strategic initiatives. JSR Micro prioritizes maintaining an affordable cost of capital.

For several years, an extensive energy monitoring system has allowed us to see, to a certain extent, how much electricity and gas are used in each phase of operations, helping to identify and systematically tackle opportunities to improve the energy efficiency of our processes. An Energy Team, constituted of colleagues, also helped to identify further opportunities in the workplace.

Transition plan (E1-1)

JSR Micro does not yet have a transition plan. The transition plan needs to be set up and will require formal approval from the administrative, management, and supervisory bodies, ensuring alignment with corporate objectives.

Currently and to our best knowledge, JSR Micro will be excluded by the administrators of the EU Paris-aligned Benchmarks according to Regulation (EU) 2020/1818 Article 12.2 (E1-1_12).

The company is ineligible under the EU Taxonomy criteria, which are based on the specific sectors or activities in which JSR Micro operates (E1-1_08).

Policies (E1-2)

JSR Micro has integrated a QEH3S policy covering environmental topics (see ESRS 2 Governance). GHG emissions and energy use are integrated into this management policy.

Actions (E1-3)

Several actions have been implemented over the past years, reducing energy and gas consumption in operations, offices, and transport. See previous sustainability reports for more information on past initiatives, such as the 2023 Sustainability Report and the 2021 Sustainability Report.

Below are actions from financial year (FY) 2024.

- **Energy efficiency measures**
JSR Micro has implemented significant energy efficiency measures by optimizing its HVAC installations. This initiative has led to substantial energy savings, amounting to over 800 MWh. The optimization of HVAC systems is a key component of JSR Micro's strategy to enhance energy efficiency and reduce overall energy consumption.
- **Renewable energy deployment**
In FY 2024, JSR Micro installed solar panels that generate 164 MWh of electricity. This renewable energy is directly consumed by the company.
- To better understand and manage its environmental impact, JSR Micro calculates its total **green-house gas** (GHG) emissions, providing valuable insights into its overall environmental footprint (see metrics). In FY 2025, Scope 3 emissions will be further calculated allowing the trend to be analyzed for FY 2022, 2023, and 2024.
- **Sustainable commuting practices**
JSR Micro actively engages its employees in sustainability initiatives, notably through the **I(K) KYOTO program**, which promotes **sustainable commuting practices**.
In FY 2024, 175 employees participated in this program, collectively achieving 6,242 days of climate-friendly commutes and saving 29 tons of CO₂ emissions.
- For Scope 3 GHG emissions, JSR Micro is committed to **reducing emissions in several key areas, including Capital goods, Upstream transportation and distribution, Waste, Business travel, Employee commute, Upstream leased assets, and Downstream transportation and distribution**.
This reflects JSR Micro's strategic approach to minimizing its environmental impact across its entire value chain. Scope 3 emissions will be assessed in the coming years.

Targets (E1-4)

- **GHG Emissions Reduction Target**
 - JSR Micro has set a 40% reduction target for reducing GHG emissions (Scope 1 + 2 + 3) by FY 2030 compared to FY 2022. The target is not SBTi validated but aligned with the approach of JSR Corporation of the SBTi validated target setting. JSR Micro is included in the scope of the SBTi target setting performed by JSR Corporation. The SBTi framework offers a structured methodology for setting targets that are scientifically grounded.
 - For Scope 1, the company has set an **intermediate target to achieve a 15% reduction in FY 2025 compared to the levels recorded in FY 2022**.
- **Renewable Energy Deployment**
 - JSR Micro has made a pledge to utilize 100% renewable electricity to mitigate **Scope 2** emissions.

Metrics

Energy consumption and mix (E1-5)

ESRS ID	Metrics	2022	2023	2024	Unit
E1-5_01	Total energy consumption related to own operations	14,610	13,523	11,875	MWh
E1-5_02	Total energy consumption from fossil sources	6,454	5,713	5,691	MWh
E1-5_12	Total fuel consumption from natural gas	6,454	5,713	5,691	MWh
E1-5_14	Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	0	0	0	MWh
E1-5_15	Percentage of fossil sources in total energy consumption	44	42	48	%
E1-5_03	Total energy consumption from nuclear sources	0	0	0	MWh
E1-5_04	Percentage of energy consumption from nuclear sources in total energy consumption	0	0	0	%
E1-5_05	Total energy consumption from renewable sources. Broken down as follows	8,156	7,810	6,184	MWh
E1-5_06	Fuel consumption from renewable sources	0	0	0	MWh
E1-5_07	Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	8,156	7,810	6,020	MWh
E1-5_08	Consumption of self-generated non-fuel renewable energy	0	0	164	MWh
E1-5_09	Percentage of renewable sources in total energy consumption	56	58	52	%

Methodology (E1-5_20)

JSR Micro identifies high climate impact sectors using codes 20590 and 46751, which correspond to sections C and G of the EU’s sector classification system.

Since FY 2022, there has been a continuous decrease in energy consumption, both of natural gas and electricity. The decrease in electricity can be attributed to optimization of the HVAC installations in combination with smaller initiatives in both business units and office spaces. The decrease in use of natural gas is the result of a drop in production of Life Sciences business unit, leading to a reduction in the use of some equipment.

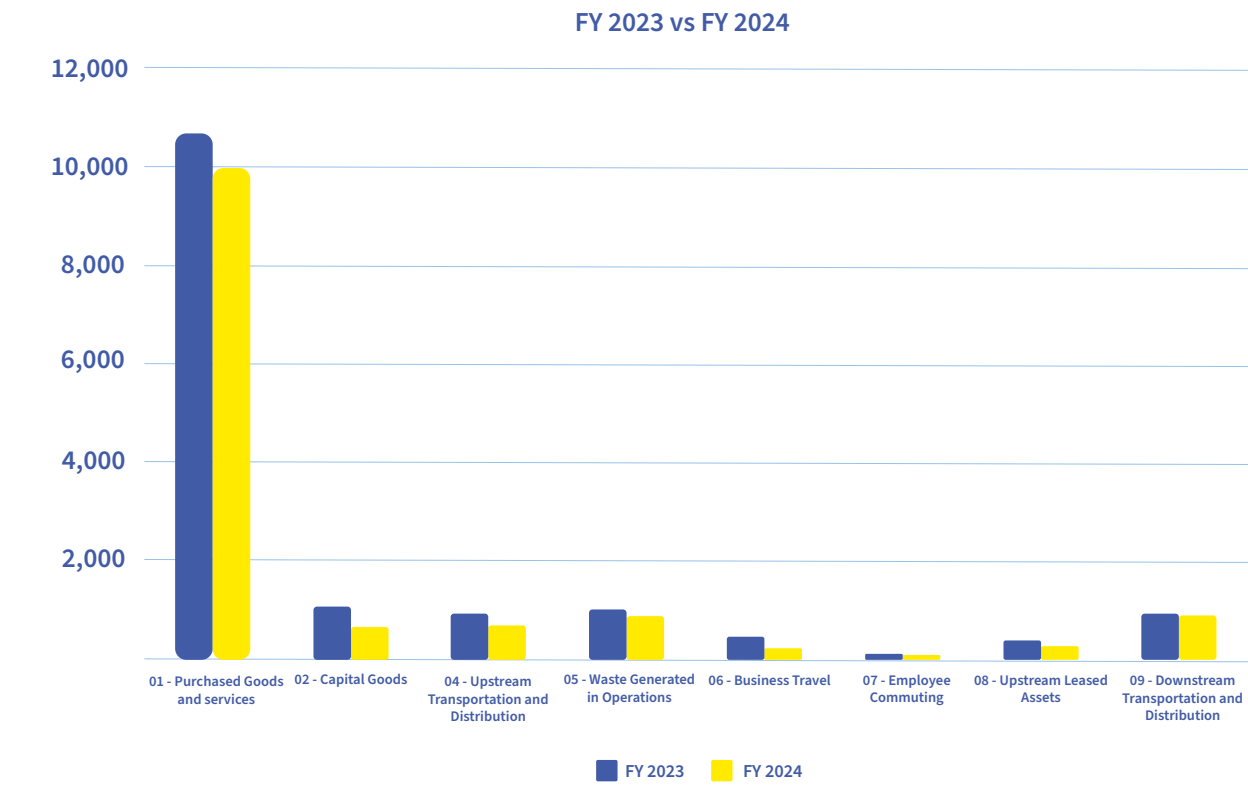


Solar panels generating renewable energy

ESRS ID	Metrics	2022	2023	2024	Unit
E1-6_13	Gross Total GHG emissions (market-based) Broken down as follows	TBD	16.815	14.852	kton of CO ₂ e
E1-6_07	Gross Scope 1 GHG emissions	1.177	1.042	1.038	kton of CO ₂ e
E1-6_10	Gross Scope 1 GHG emissions	0	0	0	kton of CO ₂ e
E1-6_11	Gross Scope 3 GHG emissions (market-based)	TBD	15.773	13.814	kton of CO ₂ e
	Percentage of GHG emissions compared to total GHG emissions (market-based)				
	Gross Scope 1 GHG emissions	TBD	6	7	%
	Gross Scope 2 GHG emissions (market-based)	TBD	0	0	%
	Gross Scope 3 GHG emissions (market-based)	TBD	94	93	%
E1-6_31	GHG emissions intensity (total GHG emissions per net revenue)	TBD	0.100	0.088	kton of CO ₂ e/ million EUR
E1-6_11	Gross Scope 3 GHG emissions (market-based) Broken down as follows	TBD	15.773	13.814	kton of CO ₂ e
E1-6_11	Cat 1 - Purchased goods and services	TBD	10.732	10.011	kton of CO ₂ e
	Cat 2 – Capital goods	TBD	1.089	0.668	kton of CO ₂ e
	Cat 3 - Fuel and energy related activities	TBD	NA	NA	kton of CO ₂ e
	Cat 4 - Upstream transportation and distribution	TBD	0.994	0.707	kton of CO ₂ e
	Cat 5 - Waste from operations	TBD	1.049	0.894	kton of CO ₂ e
	Cat 6 - Business travel	TBD	0.494	0.232	kton of CO ₂ e
	Cat 7 - Employee commuting	TBD	0.124	0.107	kton of CO ₂ e
	Cat 8 - Upstream leased assets	TBD	0.394	0.282	kton of CO ₂ e
	Cat 9 - Downstream transport and distribution	TBD	0.948	0.913	kton of CO ₂ e
	Cat 10 - Processing of sold products	NA	NA	NA	kton of CO ₂ e
	Cat 11 - Use of sold products	NA	NA	NA	kton of CO ₂ e
	Cat 12 - End-of-life treatment of sold products	NA	NA	NA	kton of CO ₂ e
	Cat 13 - Downstream leased assets	NA	NA	NA	kton of CO ₂ e
	Cat 14 - Franchises	NA	NA	NA	kton of CO ₂ e
	Cat 15 - Investments	NA	NA	NA	kton of CO ₂ e
E1-6_33	Net revenue	219	168	169	million EUR
E1-6_34	Net revenue used to calculate GHG intensity	219	168	169	million EUR

Methodology

- Scope 1 GHG emissions are calculated using the World Resource Institutes’ (WRI) GHG Protocol.
- Scope 2 GHG emissions are calculated using the market-based method. The market-based method focuses on emissions from generators from which electricity is contractually purchased. Average local emission factors are used to convert electricity to GHG emissions. The location-based method will be assessed in future reports.
- Scope 3 GHG emissions are calculated in collaboration with JSR North America Holdings Inc and WAP Sustainability Consulting using the WRI’s GHG Protocol. Specific Scope 3 greenhouse gas (GHG) emissions categories are excluded from its 2023 and 2024 inventory because they are either not relevant (consistent with JSR Corporation’s GHG inventory methodology), or considered to have a negligible impact on JSR Micro’s overall emissions profile. The Scope 3 emissions reported are limited to results from the JSR Micro facility, providing a focused emissions profile.



Scope 3 GHG emissions split in relevant categories for FY 2023 and 2024



Optimization of HVAC installation

Pollution (E2)

Our challenge

Per- and polyfluoroalkyl substances

Per- and polyfluoroalkyl substances (PFAS¹) are an important group of chemicals for JSR Micro. JSR Micro’s activities in the semiconductor business involve the use of PFAS for production of photoresists. Almost the entire market share of the business unit is currently dependent on the use of PFAS, making it both an impact and financial material topic for JSR Micro. Since PFAS is the most critical group of substances for JSR Micro, the below text focuses on PFAS.

Substances of very high concern

Use of Substances of Very High Concern (SVHCs, as regulated through REACH) is considered material from a financial materiality perspective because of upcoming stricter regulations, JSR Micro’s dependency on these substances for its business activities, and customer requests. As they are present in only a minor share of our product portfolio and given their low share in generated revenue, SVHCs are not considered impact material.

Air, water and soil pollution are considered non-material for JSR Micro because of the high level of preventive measures already in place. JSR Micro’s site is encased in a concrete structure to avoid any leaching into water or soil and has adequate wastewater treatment and air filters in place to avoid any relevant environmental pollution.

Our commitment

For the time being, PFAS are essential in the production of semiconductors. Their carbon-fluorine bonds and structure give them unique physical and chemical properties, such as repelling both water and oils, remaining stable over a wide temperature range, and having low coefficients of friction.

As such, they are of use in many industrial and consumer applications, including semiconductor manufacturing. However, many of these same properties make PFAS-containing materials resistant to decomposition when released into the environment, which is why they are called ‘forever chemicals’. In addition to the main concern of persistence, some PFAS have also been associated with harmful health and environmental impacts. Exposure to chemical products in production and lab areas is thoroughly assessed. Oral intake and skin contact of PFAS is avoided by safety measures and personal protective equipment, available for all employees.



JSR Micro supplies photoresists to semiconductor manufacturers. Many of the photoresists supplied by JSR currently contain PFAS. JSR Group has developed a roadmap towards PFAS-free products. Currently, it is unclear, however, whether PFAS-free will be technically possible for all the different types of photoresists supplied by JSR Group. JSR Micro is enlisted in two projects funded by the European Union and the Flemish government (funding till 2027) for the development of PFAS-free products for launch to market. Significant progress was achieved in replacing PFAS components in existing materials with excellent feedback from customers.

A REACH restriction proposal containing a potential time-limited derogation for the semiconductor manufacturing process was submitted in 2023. The final conditions of and derogations from the PFAS restriction will be determined in the coming years. It is expected that the PFAS restriction will enter into force in 2028 or 2029. The restriction proposal triggered our customers to start demanding PFAS-free or fluor-free products, which is both a risk and an opportunity for JSR Micro as a materials supplier.

JSR Micro is fully committed to compliance with REACH for all products, including SVHCs and PFAS. The REACH Regulation is adopted to ensure high-level protection of human health and the environment from potential risks posed by chemicals. We will perform a hazard assessment for new R&D substances, based on structural analysis and computer models. To avoid animal testing, testing on vertebrate animals for the purposes of the REACH Regulation shall be undertaken only as a last resort. The result of the hazard assessment will serve as a basis for our toxicological advice on whether to proceed with the substance. Our customers depend on our products. We are aware that once our materials are incorporated into their manufacturing processes, they can only be replaced at great cost. We therefore exclude ingredients that might become an issue in the future (even if they are permitted by current regulations). We also take into account our customers’ lists of unacceptable ingredients, adjusting our formulations where possible. Sustainability and green product development are very important for JSR Micro. We therefore do not include SVHCs in new products and are trying to find alternatives to SVHCs in existing products.

Metrics (E2-5)

ESRS ID	Metrics	2022	2023	2024	Unit
	Percentage of product portfolio containing PFAS ^{1,2} .	82	81	86	%
	Percentage of net revenue generated from products and services that are or that contain PFAS.	84	84	84	%
	Percentage of product portfolio containing Substances of Very High Concern ³ (SVHCs). ²	15	14	15	%
E2-6_03	Percentage of net revenue generated from products and services that are or that contain Substances of Very High Concern (SVHCs).	12	14	14	%

¹ Per- and polyfluoroalkyl substances (PFASs) defined as any substance that contains at least one fully fluorinated methyl (CF3-) or methylene (-CF2-) carbon atom.

² Snapshot taken at the end of the FY.

³ Present in product ≥ 0.1% concentration.

Water use (E3)

Water use and its management

Our challenge

JSR Micro uses water in its production processes, especially in the Life Sciences lines. Production is located in Flanders, characterized as an area of extreme water stress, making water withdrawal a material topic. Given that climate change is likely to further impact water availability due to changing precipitation patterns, the expectation is that the materiality of this topic will increase further. The matter is double material: from an impact perspective because of the impact on natural water resources and water-dependent ecosystems and from a financial perspective because JSR Micro is dependent on water availability for its business continuity. For the Semiconductors division, water use is mainly located downstream of JSR Micro at customers using JSR Micro products.

JSR Micro uses SVHCs and PFAS in its production processes. As a result, **water discharge** is a highly material topic for its potential negative impact on the environment. It is also financial material because of the operational and investment costs associated with water treatment.

Opportunities include the reduction of water use through investments such as the water treatment and reuse plant and the phase-out of water in the Semiconductor production lines.

Our commitment

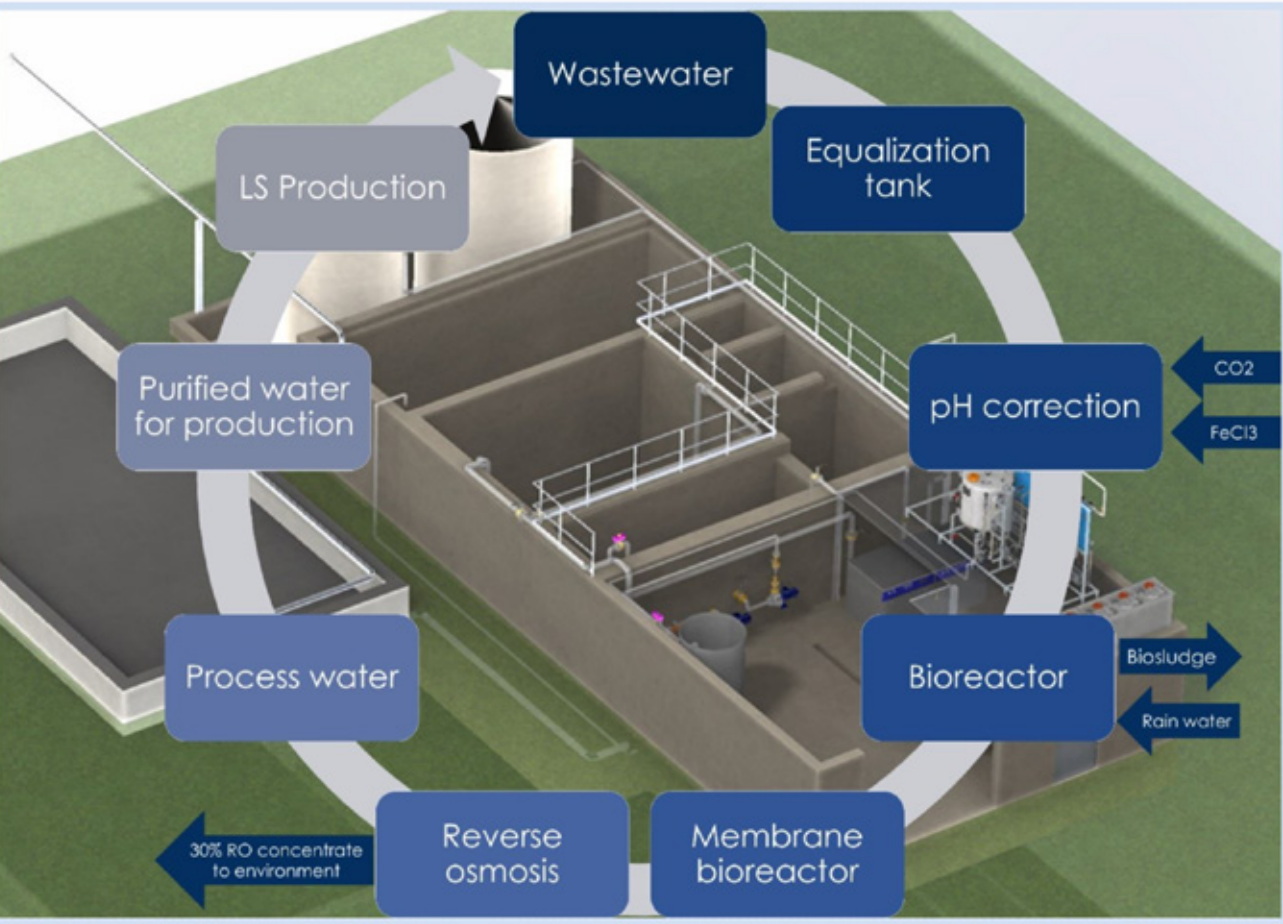
JSR Micro has been engaging with the impacts, risks, and opportunities of water use and water discharge through the following initiatives:

- Since 2023, water has been included in the **Sustainability Strategy** that JSR Micro developed that year.
 - A target of **70% reduction in water withdrawal** was identified **between 2030** (target year) **and 2022** (base year).
 - An intermediate target of a 10% reduction in water withdrawal compared to 2022 has been set for 2025.
- In 2021-2022, JSR Micro built an on-site **water treatment and reuse plant (see image)**. It is composed of a multi-step water purification system allowing the water to be discharged (equalization until membrane bioreactor), followed by a reverse osmosis installation for reusing processed wastewater on-site for production in the Life Sciences lines. The benefits of this plant are multiple:
 - It significantly reduces water withdrawals of drinking water into the production site, largely contributing to reaching the target of -70% water intensity by 2030.
 - It increases JSR Micro's water self-sufficiency by reducing the associated financial risks.
 - It helps reduce GHG emissions linked to previously needed offsite transport and treatment of wastewater.Due to a decline in production in 2024, the full potential of the water treatment and reuse plant has yet to be demonstrated.
- Water use and discharge are integrated into JSR Micro's **Environmental Management System (EMS) to continuously reduce the ecological footprint of its high-quality production**. JSR Micro's EMS is ISO **14001:2015** certified.



- Examples of continuous improvement measures are:
 - improved calculations of the required buffer quantities in the Life Sciences production lines have led to a reduction in both raw materials used and water consumed since the implementation mid-2023. Each run saves 10% of the total water use per run. This contributes to an increase in resource and water efficiency.
 - optimisation of the HVAC installation reduced the need for steam, reducing water withdrawal in the process.
- JSR Micro has a QEH3S policy into which the topic of water is integrated.

Smaller actions contribute to reducing JSR Micro’s environmental footprint on water. Rainwater is collected and used on site as is effluent from the ultra-pure water production facility to help reduce the use of drinking water for toilets in the offices.



In FY 2024, the drop in production of Life Sciences resulted in a decrease in waste generated (see E5). However, water withdrawals increased significantly, although Life Sciences production processes are the material user of water. Triplicate tests on clean hold time resulted in higher water withdrawals as the process cleaning step is the key component in the production process for the use of water. Additionally, production teams have followed training in several production processes.

Metrics (E2-5)

ESRS ID	Metrics	2022	2023	2024	Unit
E3-4_11	Total water withdrawals (100% drinking water)	22,700	23,496	25,308	m³
E3-4_12	Total water discharged (through onsite treatment, into sewer)	10,103	14,433	10,625	m³
E3-4_01	Total water consumption	12,597 ²	9,063 ²	14,683 ²	m³
E3-4_02	Total water consumption in areas at water risk, including areas of high-water stress	12,597 ²	9,063 ²	14,683 ²	m³
	Total water withdrawal per net revenue	104	140	150	m³/million EUR
E3-4_03	Total water recycled and reused	6.2	6.2	6.2	m³

¹ The volume of water consumed includes use in sanitary facilities, steam production and the semiconductor business unit.



Resource use and circular economy (E5)

Our challenge

Given its nature as a chemical manufacturer, resource inflows, outflows and waste are material matters. Resource use and circular economy is double material as a clustered topic. While high quality but scarce incoming resources do impact our environment, they are also crucial for our high-quality outgoing products. Legal restrictions and potential scarcity could result in a business continuity risk and cost increase, making incoming resources double material. The outgoing resource flows are considered financially material because new legislation could trigger financial investments to ensure continuing legal compliance. Waste and its management as an IRO are considered double material.

JSR Micro uses low volumes of high value (specialty) chemicals in its manufacturing processes.

- The products made from those resources are a ‘process aid’ for Life Sciences, helping customers to produce more efficiently and reducing materials use at customers (cf. resource outflows related to products and services are financial material because they present a financial opportunity for JSR Micro Life Sciences business unit). They are designed (for Life Sciences) with the intention to be reusable and result in multiple (production) cycles at customers. Their recyclability level is low.
- For the Semiconductor Business, the product is mostly a ‘sacrificial product’ because it serves a specific purpose at customers during microchip production but becomes waste after its use phase.

JSR Micro has programs to reduce waste production and reduce volumes of virgin resources used for production, but they come at a cost. Reducing the use of critical virgin materials is difficult and entails investments upstream

JSR Micro’s value chain because of the high quality requirements for resources used and the related constraints due to qualification processes. Types of waste at JSR Micro mostly include chemicals and packaging waste.

Our commitment

Given the nature of JSR Micro’s products, i.e., a sacrificial product for Semiconductors and a process aid for Life Sciences designed to be reused multiple times, the possibilities to engage with circular economy principles are limited by the business model and activities.

JSR Micro has been engaging with the impacts, risk and opportunities related to waste and resource use through the following main initiatives:

- Since 2023, the following targets have been included in the JSR Micro **Sustainability Strategy** (reference year 2022, target year 2030):
 - Reduce waste by 5% per annum to a cumulative total of 40% by FY 2030.
 - An intermediate target of a 10% reduction in waste (compared to FY 2022) has been set for FY 2025.

Generally, JSR Micro focusses heavily on continuous improvement of its production processes to reduce financial operational costs on the one hand and potential environmental impacts on the other. This approach makes sense from both an impact and financial material perspective.

Resource use and circular economy

Some examples for resource use include:

- Both raw materials use and water use have been reduced through improved calculations of required buffer quantities in the Life Sciences production lines since the implementation of this improvement mid-2023. Each run saves 10% of the total water use per run. This contributes to an increase in resource and water efficiency.
- ‘Hole-in-one’ (under development): efficiency-driven approach to avoid resampling and thus reducing resource use and operational costs.



Waste and its management

Some examples for waste include:

- JSR Micro is involved in **reducing packaging waste** volumes where possible without compromising quality of resources and products during transport:
 - For outgoing packaging of our products to customers, JSR Micro has:
 - Put in place take-back schemes for certain IBCs.
 - Reduced the amount of packaging volumes and increased ease of separation of fractions after use of our insulated packaging for customers by changing the type of packaging used.
 - Set up reuse of cool packs used for appropriate transport or products towards customers, especially during the summer months.
 - For incoming packaging, given the hazardous properties of resources used in the production process related to high quality/purity requirements and associated qualification processes and the fact that a large share of this packaging is exempted from the Packaging and Packaging Waste Regulations (PPWR) in relation to mandatory recycled content targets, research is still ongoing to identify opportunities to reduce the environmental impact of this packaging.
- JSR Micro has a QEH3S policy into which the topic of waste has been integrated.

Some smaller (internal) actions include:

- Avoiding use of single use coffee cups by shifting towards use of coffee mugs.
- Giving away decommissioned machines to local technical schools.
- Commissioning of a waste press to reduce the volume of plastic waste, thus contributing to avoiding transport and increasing the value of sorted materials for waste treatment actors.

Even though these actions are not ‘material’ in comparison with actions related to production waste, they increase the overall coherence and credibility in relation to JSR Micro’s sustainability commitments.

Metrics (E2-5)

ESRS ID	Metrics	2022	2023	2024	Unit
E5-5_07	Total waste generated	2,549.5 ¹	573	444	Tonnes
E5-5_10	Broken down as follows				
	• Total recycled waste	141	177.5 ²	133 ²	
	• Total non-recycled waste	2,408.5	395 ³	311 ³	
E5-5_15,	Total amount of hazardous waste ⁴	1,148	370.5	295	Tonnes
E5-5_08	Broken down as follows				
E5-5_09	• Diverted from waste disposal				
	○ Preparation for reuse	25	20.5	13	
	○ Recycling	25	21	14	
E5-5_09	○ Other recovery operations	0	0	0	
	• Directed to waste disposal				
	○ Incineration (with energy recovery)	344	328	268	
	○ Landfill	0	0	0	
	○ Biological wastewater treatment	754	0	0	
	○ Other disposal operations	0	1	0	
E5-5_08	Total amount of hazardous waste ⁴	1,401.5	202.5	149	Tonnes
E5-5_09	Broken down as follows				
	• Diverted from waste disposal				
	○ Preparation for reuse	0	0	0	
E5-5_09	○ Recycling	91	1,362	1,062	
	○ Other recovery operations	0	0	0	
	• Directed to waste disposal				
	○ Incineration (with energy recovery)	46.5	66.5	43	
	○ Landfill	0	0	0	
	○ Biological wastewater treatment	1,264	0	0	
	○ Other disposal operations	0	0	0	
E5-5_16	Total amount of radioactive waste	0	0	0	Tonnes

¹ Includes wastewater.

² This includes 80 m³ of sludge that is transported to a waste operator where water is pressed out, thus reducing the actual (dry) waste weight. The sludge consists of 70% of water, which is recycled (estimate).

³ This includes 80 m³ of sludge that is transported to a waste operator where water is pressed out, thus reducing the actual (dry) waste weight. The sludge consists of 30% of (dry) waste which is incinerated with energy recovery of dry waste (estimate).

⁴ Part of hazardous waste consists of plastic drums. We are basing ourselves on an assumption that 50% of plastic drums is reused and 50% recycled, as no exact numbers are available from the waste processor about the number of plastic drums that are being reused or shredded and recycled.

In FY 2023, the water purification installation became operational, significantly reducing waste resulting from wastewater. The reduction in waste from FY 2023 to FY 2024 is mainly attributed to a lower production in Life Sciences.



4 Social disclosures



● Social disclosures

Own workforce (S1)

Our challenge

JSR Micro’s employees play an instrumental role in the successful production of high technological products that are produced according to high quality standards: attracting and retaining talent is critical for business continuity and success. JSR Micro has identified several material matters:

Double material

- Work-life balance
- Diversity, equity and inclusion
- Talent attraction and retention

Impact material

- Training and skills development
- Secure employment and social dialogue
- Health and safety

The scope of workforce disclosure encompasses all individuals within the workforce who may be materially impacted by the undertaking. This includes the approximately 200 direct employees employed by JSR Micro in Leuven, Belgium. These employees are engaged in various roles across production and supporting departments, ensuring comprehensive coverage in the disclosure process.

JSR Micro’s workforce is primarily made up of direct employees, with a minimal reliance on self-employed individuals and workers from third-party companies. The company contracts self-employed individuals for specific tasks or services. They constitute a small portion of the overall workforce. These workers receive necessary health and safety training and are trained in the principles of the RBA Code of Conduct. Additionally,

JSR Micro engages individuals through third-party companies to temporarily replace absent employees or to supplement the workforce as needed. The latter are involved in all policies and actions pertaining to the company’s own workforce.

Our commitments

To address these impacts, risks and opportunities, JSR Micro implements proactive measures aimed at enhancing these material matters. Initiatives are in place to improve work-life balance, alongside comprehensive training programs designed to upskill employees. JSR Micro also prioritizes secure employment and promotes social dialogue to ensure open communication between management and staff. Furthermore, JSR Micro upholds stringent health and safety standards to protect the well-being of its workforce.

Employees are highly trained, and talent retention is of great importance. The Human Resources department actively implements various initiatives, including employee engagement surveys and townhall meetings, to gather feedback and promote open communication. Additionally, flexible working conditions are offered to accommodate diverse employee needs, enhancing job satisfaction and retention.

JSR Micro employs a multifaceted approach to employee engagement and retention, characterized by positive relations with unions and workers’ councils, which underscores a collaborative workforce management strategy.

Work-life balance

JSR Micro prioritizes work-life balance, ensuring employees maintain a healthy balance between work and personal life. This is important for the health of our employees (impact materiality) and to attract and retain talent (financial materiality).

Work-life balance policy	
Objective	To enhance employee well-being by promoting a healthy balance between work and personal life.
Scope	Covers all employees within JSR Micro.
Responsibility	The HR Director is responsible for the implementation.
Stakeholders	Employees are involved through engagement programs to ensure their needs and feedback are considered.



Actions

JSR Micro actively enhances work-life balance through the implementation of flexible working arrangements and by encouraging a supportive culture, that covers all employees within JSR Micro. The objective is to improve employee work-life balance through an engagement program, with the aim of enhancing overall employee satisfaction, retention, and productivity. These initiatives are ongoing with continuous improvements. Regular assessments are implemented by the Human Resources department and management to ensure effectiveness.

Metrics

ESRS ID	Metrics	2024	Unit
S1-15_04	Employees who are covered by various types of leave.	100	%

Training and development

JSR Micro offers opportunities for professional growth and skill enhancement through various training and skills development initiatives. These programs are designed to support employees in their career advancement and to enhance their competencies in alignment with the company’s strategic objectives.

Training and development policy	
Objective	To provide continuous learning and development opportunities for employees to enhance their skills and career growth.
Scope	Applies to all employees (permanent and temporary) within JSR Micro.
Responsibility	The HR Director oversees implementation.
Stakeholders	Employees participate in training programs, and feedback is collected to tailor future training initiatives.

Actions

Continuous learning and skill enhancement programs

JSR Micro recognizes the importance of high-skilled labor in its operations. As such, we provide online and in-person training opportunities aimed at workforce development and facilitating internal job transfer opportunities for its employees. The company has set the strategic goal of establishing a continuous employee development process by the end of FY 2025 for all employees, ensuring that its employees are well prepared to meet evolving industry demands. The Human Resources department provides support for this goal, together with management. To facilitate this, JSR Micro utilizes a Learning Management System known as ‘mpleo’. This efficiently tracks completed training sessions and monitors remaining learning credits. Employees are equipped with new systems and processes, as evidenced by the average hours of training provided.

Career guidance is an integral part of the development strategy, including one-to-one meetings with supervisors or managers, annual evaluations, and access to coaching and skill development tools. This includes developing a training for the employee’s manager on how to apply career guidance to their own workforce. Additionally, JSR Micro offers training and innovative solutions aimed at enhancing employee well-being, which forms part of the company’s strategy to manage workforce-related risks and opportunities effectively. All employees, including self-employed individuals and workers provided by third-party companies, follow mandatory health and safety training.

Reskilling and upskilling workshops

JSR Micro is actively addressing workforce reskilling and upskilling needs with dedicated workshops. These are designed to equip employees with the necessary skills and knowledge to adapt to evolving industry demands and technological advancements. Through these initiatives, JSR Micro aims to enhance the capabilities of its workforce, ensuring employees remain competitive and proficient in their respective fields.

Training and development program	
Objective	Create an environment where all employees have the opportunity to complete 40 hours of training annually (excl. accreditation). Provide comprehensive training and development opportunities, including DE&I training, to enhance employee skills, promote a diverse and inclusive workplace, and support employee growth and career advancement.
Scope	Applicable to all employees, encouraging participation in training programs.
Time horizon	Ongoing, with annual reviews and updates, and specific targets for training hours per employee annually.
Progress	Training programs are in place and are regularly updated and expanded based on employee needs, feedback, and industry standards.
Resource	Training department, budget allocation for training programs, external trainers, DE&I specialists, and partnerships with external training providers.

Targets
<ul style="list-style-type: none">Create an environment where all employees have the opportunity to complete 40 hours of training annually (excl. accreditation)Establish a continuous employee development process by the end of 2025

Metrics

ESRS ID	Metrics	2024	Unit
S1-13_04	Average number of training hours	Male: 41.2 Female: 38.1	Hours per headcount Hours per headcount

Secure employment and social dialogue

Following the Double Materiality Analysis, secure employment was identified as a material negative impact on employees. The stability and security of employment of the workforce may be threatened due to economic fluctuations or organizational changes. To address these challenges, JSR Micro is actively addressing the reskilling and upskilling needs of its workforce by offering a range of workshops and online training programs (see above in Training and skills development).

JSR Micro employs a multifaceted approach to employee engagement and retention, characterized by positive relations with unions and workers’ councils, which underscores a collaborative workforce management strategy.

Social dialogue policy	
Objective	To promote open communication and collaboration between management and employees, promoting a harmonious workplace.
Scope	Includes all employees within JSR Micro.
Responsibility	The General Manager is responsible for implementing the social dialogue. The HR Director facilitates discussions.
Stakeholders	Employees and management are involved through regular meetings and feedback sessions.

Actions

Positive work environment

JSR Micro provides remote work options. This approach aligns with the company’s recognition of secure employment as a material negative impact, indicating a strategic focus on flexibility and stability in its employment practices. By offering remote work opportunities, JSR Micro aims to mitigate potential negative impacts associated with employment security, ensuring that a majority of its employees have access to adaptable work arrangements. Additionally, communication and initiatives, surveys and workshops to address employee concerns are in place (see below in Social Dialogue). JSR Micro promotes a culture of open communication within the company, contributing to a positive work environment. Communication involves all levels of employees and management and is continuously evaluated to adapt to changing economic conditions.



Direct engagement with the workforce and workers’ representatives



JSR Micro maintains strong relations with unions and workers’ councils, ensuring that workforce impact is communicated clearly and effectively. The company actively engages with its workforce and workers’ representatives through direct interaction, including participation, consultation, and information sharing. JSR Micro has established Collective Labor Agreements with employee representatives, focusing on various aspects related to working conditions. These agreements are designed to ensure that the company’s operations are in line with recognized standards and practices. The company maintains a structured approach to communication by holding monthly meetings with the workers’ council, which consists of 8 members, and the Committee for Prevention and Protection at Work, comprising 12 members. These meetings serve as a platform for discussing a range of topics such as workforce management, company objectives, training, absenteeism, financial status, sales, and organizational development. Engagement with the workforce or their representatives is a consistent practice at JSR Micro, driven by legal requirements or stakeholder requests. The company emphasizes two-way communication, ensuring employees are actively involved in discussions and decision-making processes. Through social dialogue, JSR Micro facilitates open communication between employees and management, effectively managing workforce-related impacts at various stages.

Employee engagement surveys and action plans

JSR Corporation conducts an annual employee engagement survey, sharing the results with both unions and employees to develop action plans based on survey outcomes. At JSR Micro, employee perspectives are integrated into company strategies to foster a positive work environment. The company conducts an engagement and ethics survey once a year, using the results to create and implement a yearly action plan. The Operational Management Team at JSR Micro is responsible for gathering, assessing, and implementing employee feedback through these surveys and action plans, with a focus on enhancing employee well-being. Additionally, JSR Micro employs performance metrics and internal and external audits to assess the effectiveness of initiatives, thereby maintaining a robust feedback mechanism that supports continuous improvement. In FY 2024, workshops were organized on open communication and secure employment. Input from employees was used for the action plans.

JSR Micro conducts engagement activities at various stages and frequencies, which include information sharing, consultation, and participation. The company organizes townhall meetings four times a year, providing a platform for collective dialogue and updates. Additionally, JSR Micro requires employees to engage with their manager regarding their career development at least once a year, supporting individual growth and alignment with organizational goals.

The HR Director plays a pivotal role in ensuring that workforce engagement is actively pursued and informs the company’s overarching strategy. This responsibility is shared with the Operational Management Team, which is tasked with promoting engagement and shaping strategic initiatives.

Employee engagement and ethics survey outcomes

JSR Corporation conducts an annual survey aimed at assessing employee engagement and ethics within the organization. The outcomes of this survey are systematically shared with both unions and employees, ensuring transparency and supporting a collaborative environment for addressing any identified issues.

Targets

JSR Micro aims to implement 80% of improvements identified through the Employee Engagement Survey. An action plan will be defined based on the outcome of the Engagement survey.

Metrics

ESRS ID	Metrics	2024	Unit
S1-6_11	Employees who left the organization	35	Headcount
S1-6_12	Rate of employee turnover	15	%
S1-8_01	Percentage of total employees covered by collective bargaining agreements	100	%

Employee turnover and retention rates

Historically, JSR Micro’s turnover has remained stable and consistently under 10%. In FY 2024, the turnover rate increased to 15%, reflecting unfavorable trends within the technological industry. To address these challenges and ensure workforce stability, JSR Micro aims to fill vacant positions within 24 weeks.



Townhall meetings organized for collective dialogue and updates

Diversity, equity and inclusion

JSR Micro promotes an inclusive environment that values diversity through Diversity, Equity, and Inclusion (DE&I) initiatives. The company ensures fair treatment and equal opportunities for all employees through non-discrimination and equal opportunities policies. JSR Micro promotes a culture where every employee feels respected, valued, and empowered to be their authentic self.

JSR Micro’s workforce has a diversity ratio of 29% women and 71% men, indicating a gender imbalance. Within the leadership team, women represent 17%, indicating a low level of gender diversity. At the top management level, there has been a positive shift in gender distribution, with the percentage of women increasing from 0% in FY 2023 to 17% in FY 2024. Despite these improvements, JSR Micro continues to encounter challenges in diversifying both its workforce and top management, highlighting ongoing efforts to enhance gender diversity across all levels of the organization.

Targets

JSR Micro has set itself the target of fostering a DE&I culture, ensuring every employee feels respected, valued, and empowered to be their authentic self.

Metrics

ESRS ID	Metrics	2024	Unit
S1-6_09 S1-6_07	Own workforce (on payroll)	209	Headcount
	Broken down as follows		
	• Permanent male	148	Headcount
	• Permanent female	60	Headcount
	• Temporary male	1	Headcount
	• Temporary female	0	Headcount
	Gender distribution in percentage of own workforce		
	• Male	71	%
	• Female	29	%
S1-9_01	Gender distribution in number of employees at top management level		
	• Male	10	Headcount
	• Female	2	Headcount
S1-9_02	Gender distribution in percentage of employees at top management level		
	• Male	83	%
	• Female	17	%

Talent attraction and retention

JSR Micro’s employees play an instrumental role in the successful production of high technology products in accordance with high quality standards. Attracting and retaining talent is thus critical for business continuity and success.

Actions

JSR Micro has several talent attraction and retention initiatives ongoing, which are discussed in more detail in the topics above.

- JSR Micro actively enhances work-life balance through the implementation of flexible working arrangements and by promoting a supportive culture.
- JSR Micro offers opportunities for professional growth and skill enhancement through various training and skills development initiatives for supporting employees’ career advancement.
- JSR Micro offers training and innovative solutions aimed at enhancing employee well-being.
- JSR Micro fosters a culture where every employee feels respected, valued, and empowered to be their authentic self.
- JSR Micro maintains strong relations with unions and workers’ councils, ensuring that workforce impact is communicated clearly and effectively.
- Communication and initiatives as well as surveys and workshops to address employee concerns are in place. JSR Micro promotes a culture of open communication within the company, contributing to a positive work environment.

Health and safety

Ensuring a safe and engaging workplace is a significant material topic for JSR Micro. The company is committed to a zero-incident culture in health and safety, prioritizing employee health and safety through initiatives aimed at preventing and mitigating negative impacts. This commitment is reflected in the company’s facilitation of monthly discussions between employee representatives and employer representatives within the Committee for Prevention and Protection at Work. As JSR Micro transitions to greener operations, there may be impacts on health and safety conditions, necessitating adjustments to existing protocols to maintain their commitment to safety.

Health and safety policy	
Objective	To ensure a safe and healthy working environment for all employees, aiming for a zero-incident culture.
Scope	Encompasses all employees within JSR Micro.
Responsibility	EHS department oversees the implementation, all employees are responsible.
Stakeholders	Employees are engaged through safety training and awareness programs.

Actions

Safety Awareness and EHS Ambassador Programs



JSR Micro has implemented a comprehensive Safety Awareness and EHS Ambassador Program aimed at enhancing safety awareness and behavior within the organization. To ensure safety awareness, all employees follow EHS training. Operational departments undergo additional training, and One Point Safety Cards are implemented to promote health and safety behavior and awareness in operational departments. The program is spearheaded by EHS Ambassadors who play a pivotal role in promoting safety practices and stimulating a culture of safety among all employees. These ambassadors convene regularly to discuss pertinent safety issues, ensuring that safety protocols are consistently reviewed and updated as necessary. The EHS department at JSR Micro coordinates the workforce impact of these initiatives, ensuring that all safety measures are effectively integrated into the company’s daily operations. Regular internal and external safety audits are performed, and the program is reviewed annually. This commitment is reflected in the low number of work-related accidents reported, underscoring JSR Micro’s dedication to maintaining a safe and healthy work environment for all its employees.

Targets

JSR Micro has set itself the target to cultivate a culture aimed at zero health and safety incidents by FY 2030. An intermediate target was set to improve the incident ratio by 10% in FY 2025 versus 2024.

Metrics

ESRS ID	Metrics	2024	Unit
S1-14_01	People in its own workforce who are covered by a health and safety management system based on legal requirements and (or) recognized standards or guidelines	100	%
S1-14_02 and S1-14_03	Number of fatalities in own and extended workforce as result of work-related injuries and work-related ill health	0	
S1-14_04	Number of recordable work-related accidents for own workforce	3	
S1-14_05	Rate of recordable work-related accidents for own workforce	8.6	
S1-14_06	Number of cases of recordable work-related ill health of employees	0	
S1-14_07	Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to employees	68	days

Human rights (S1-1)

JSR Micro’s human rights policy is guided by the *Corporate Code of Conduct* (see G1-1), which respects international standards and applies to all corporate officers and employees. Additionally, JSR Micro aligns its operations with the *Responsible Business Alliance (RBA) Code of Conduct*. These policies draw on several key international standards, including the UN Global Compact, the UN Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the ILO Declaration on Fundamental Principles and Rights at Work, and the ILO Fundamental Conventions. JSR Micro commits to complying with both international standards and local laws relating to human rights in the countries and territories where it operates. The company maintains a zero-tolerance stance with regard to any form of harassment that undermines the dignity of individuals. JSR Micro is committed to providing swift responses for relief and rectification in cases of reported human rights impacts. This reflects its dedication to human rights and labor rights within its workforce and beyond, which requires respect for human rights and avoidance of unfair discrimination, child labor, and forced labor. JSR Micro emphasizes honesty, respect, openness, trust, and collaboration as core values, ensuring the dignity and rights of all individuals are respected.

Targets

JSR Micro has set an intermediate target of 95% for training of active employees in the Code of Conduct in FY 2025.

Employee Headcount and Methodology

JSR Micro employs a headcount methodology for reporting employee data, which involves counting each employee irrespective of their employment status or hours worked. The data is captured at the end of the reporting period, specifically on 31 March 2024, without making any assumptions. This methodology allows for precise and transparent reporting of employee numbers.



● Workers in the value chain (S2)

Our challenge

Since the products of JSR Micro’s Semiconductor and Life Sciences Businesses are both intended for corporate customers (B2B market), both upstream workers (in the supply chain) and downstream workers (at our corporate customers) are considered in the context of the social sustainability topic ‘workers in the value chain’.

The topic is considered impact material.

- Due to the nature of its business activities, i.e., handling of hazardous chemicals, workers up and down the value chain may be exposed to potential health and safety risks.
- Although most of JSR Micro’s direct (tier 1) suppliers are located in Japan, the U.S. and Europe with strong regulatory frameworks on prohibiting child and forced labor, suppliers further up the supply chain (depending on the geographies) may run a risk of potential human rights incidents. In value chains involving high-skilled labor, as is the case at JSR Micro, the requirement for specialized skills employees de facto prevents the risk of actual child and forced labor from occurring.

The topic consists of the following subtopics:

- **Responsible Supply Chain:** no child and forced labor upstream.
- **Health and safety:** relevant across the entire value chain, upstream and downstream at customers, because of the production and use of hazardous chemicals.
- **Training and development:** especially for Life Sciences customers. Customers are thoroughly trained by JSR Micro employees before using our products.

Our commitments

JSR Micro has been engaging with the impacts, risk and opportunities related to workers in the value chain through the following main initiatives: an ESG Supplier Management Policy and RBA Code of Conduct (including the topic of health and safety for suppliers), in addition to safety instructions and training for customers.



ESG supplier management policy	
Objective	To ensure responsible business conduct across the value chain by engaging suppliers in due diligence processes.
Scope	JSR Micro’s direct suppliers.
Responsibility	Directors and employees of JSR Micro.
Stakeholders	JSR Micro’s direct suppliers.

RBA Code of Conduct	
Objective	To establish basic rules for JSR Micro and its direct suppliers, to comply with management policies and fulfilling responsibilities to stakeholders.
Scope	JSR Micro employees and its direct suppliers
Responsibility	Directors and employees of JSR Micro.
Stakeholders	Directors and employees of JSR Micro, direct suppliers.

Since 2023, JSR Micro’s **Sustainability Strategy** includes the following targets:

- Promote a comprehensive understanding of social factors through annual mandatory training on the Code of Conduct and RBA principles
- Establish a system for monitoring and improving the outcome of the Supplier Due Diligence Engagement Program



Responsible business conduct in the supply chain

Supply Chain Risk Management

JSR Micro employs a strategic approach to managing supply chain risks and minimizing disruptions. The company diversifies its supply chain where possible, reducing reliance on single suppliers. Local sourcing is implemented where possible to mitigate global supply chain risks, promote sustainability, and potentially lower costs.

The company maintains a minimal reliance on contractors and promotes positive relations with unions and workers' councils, as part of effective risk management. Additionally, JSR Micro manages supplier relationships with fairness (including transparent payment practices) to build trust and reliability among stakeholders.

Key elements are highlighted below:

- JSR Micro has an **ESG supplier management policy**. This policy aims to ensure responsible business conduct across the value chain by engaging suppliers in due diligence processes. It covers direct suppliers and contractors. Engagement occurs through direct communication and assessments. It includes monitoring compliance with the RBA Code of Conduct and addressing material impacts, risks, and opportunities. The policy falls under the responsibility of the Product Stewardship & Sustainability department. Suppliers are involved through compliance with the RBA Code of Conduct and by filling out the ESG self-assessment questionnaire (including social and environmental topics). Audits and evaluations are conducted to ensure compliance with the policy.
- To enhance the effectiveness of **risk management**, JSR Micro plans to **implement an ESG self-assessment questionnaire as part of the risk assessment process**. This phased approach will commence in FY 2025, initially targeting suppliers in the sectors of **chemicals, packaging, and transport**. This strategic initiative aims to systematically integrate ESG considerations into the supplier evaluation framework, thereby **strengthening the company's overall risk management strategy** (See targets).
- JSR Micro emphasizes awareness among its Procurement and Quality Assurance workforce to **engage effectively with suppliers**. Incentives with price (see G1-2), quality, and sustainability factors are aligned, fostering a collaborative culture.
- As an operator in a B2B environment, the company requires its direct (tier 1) **suppliers** to comply with the **RBA Code of Conduct**, reflecting its commitment to ethical practices.
- With its Supplier Code of Conduct letter, JSR Micro encourages its suppliers to adopt similar practices and engage with their **suppliers** on due diligence practices, ensuring that products are produced within a value chain that respects human and labor rights.
- In instances where suppliers have not signed the Supplier Code of Conduct letter, JSR Micro **actively engages in discussions** with these suppliers to understand underlying reasons for non-compliance and to **evaluate any potential risks** associated with their operations. The integration is further reinforced through **risk analysis, annual evaluations, audits, and self-assessment surveys** of key suppliers, based on quality and ESG criteria.
- **Sourcing decisions** are made by members of senior management, who are advised by the Procurement department and the Sustainability Senior Specialist in specific cases. **Sourcing from regions with favorable human rights scores is preferred.**

- JSR Micro employs a **due diligence risk matrix** to identify high-risk geographies, based on the ITUC Global Rights Index. It also assesses risk scores of **product and service categories**, ensuring ethical practices and **sustainable supply chain management**. The Procurement department plays a pivotal role in this process by identifying suppliers that are flagged due to a high country risk score. **Suppliers** are mandated to communicate their action plans in instances where corrective actions are deemed necessary.
- The JSR Group Corporate Code of Conduct and RBA Code of Conduct include prevention of forced and child labor, ensuring workers have employment contracts in **understandable languages** and **access to personal documents**. Suppliers are required to adhere to the RBA Code of Conduct principles.

Health and safety

Upstream workers are subject to health and safety risks due to exposure to hazardous substances and energy-intensive processes, necessitating the implementation of preventive and protective measures. JSR Micro requires its direct (tier 1) suppliers to comply with the RBA Code of Conduct, including health and safety.

Furthermore, downstream workers at our corporate customers are required to follow safety protocols to mitigate risks associated with handling and transporting hazardous products. Under the Classification, Labelling and Packaging (CLP) Regulation, a substance must be self-classified when it has no harmonized classification. For a substance that already has a harmonized classification (an entry in Annex VI to CLP), the harmonized hazard classification is legally binding for the hazard classes and differentiations covered in the entry. The hazard classes and differentiations not covered in the entry must be evaluated and self-classified, as appropriate. JSR Micro takes its responsibility, self-classifying substances and choosing not to await a legally binding harmonized classification. JSR Micro's safety data sheets (SDSs) are in line with Regulation 2020/878 and will be updated continuously in order to remain compliant with the REACH and CLP Regulations. Products are labeled according to the GHS classification, informing the customer of hazards and giving rise to specific measures. Customers use the SDS with the hazard classification and health and safety instructions such as instructions for handling, disposal and transport, and also first aid, firefighting and exposure control measures. In general, exposure is very limited, since production mainly occurs in closed systems, ensuring the customer's workers are protected.

Dangerous goods are transported in accordance with the ADR (road transport) and IATA Dangerous Goods Regulations (air transport). Drivers understand the regulations and responsibilities associated with transporting dangerous goods. Every month, trucks are randomly checked to verify whether all measures are in place to transport hazardous goods. Non-compliance gives rise to actions before transport can go ahead. Goods are checked by the forwarder before air transport. Any deviation means the shipment is blocked.

In general, JSR Micro prioritizes favorable working conditions, including work-life balance, as part of its commitment to maintaining high health and safety standards across all levels of its operations and business partnerships.

JSR Micro employs **workers on its premises** who are not part of its direct workforce. Contractors may experience material impacts due to their proximity to JSR Micro's operations and the work environment. External workers follow mandatory health and safety training (see S1 Training and development).

Training and development

Training and development of customers is material for JSR Micro, and in particular the Life Sciences Business unit. Customer intimacy is highly valued, and JSR Micro aims to provide chromatography materials as part of a service. Comprehensive onsite support is offered to ensure successful implementation of JSR Micro's Protein A resins. This includes guidance on column packing, best practices for scaling from lab to commercial manufacturing, and helping customers optimize resin lifetime under their specific usage conditions. Our goal is not only to support immediate technical success, but also to build durable, long-term partnerships.

Targets (S2-5)

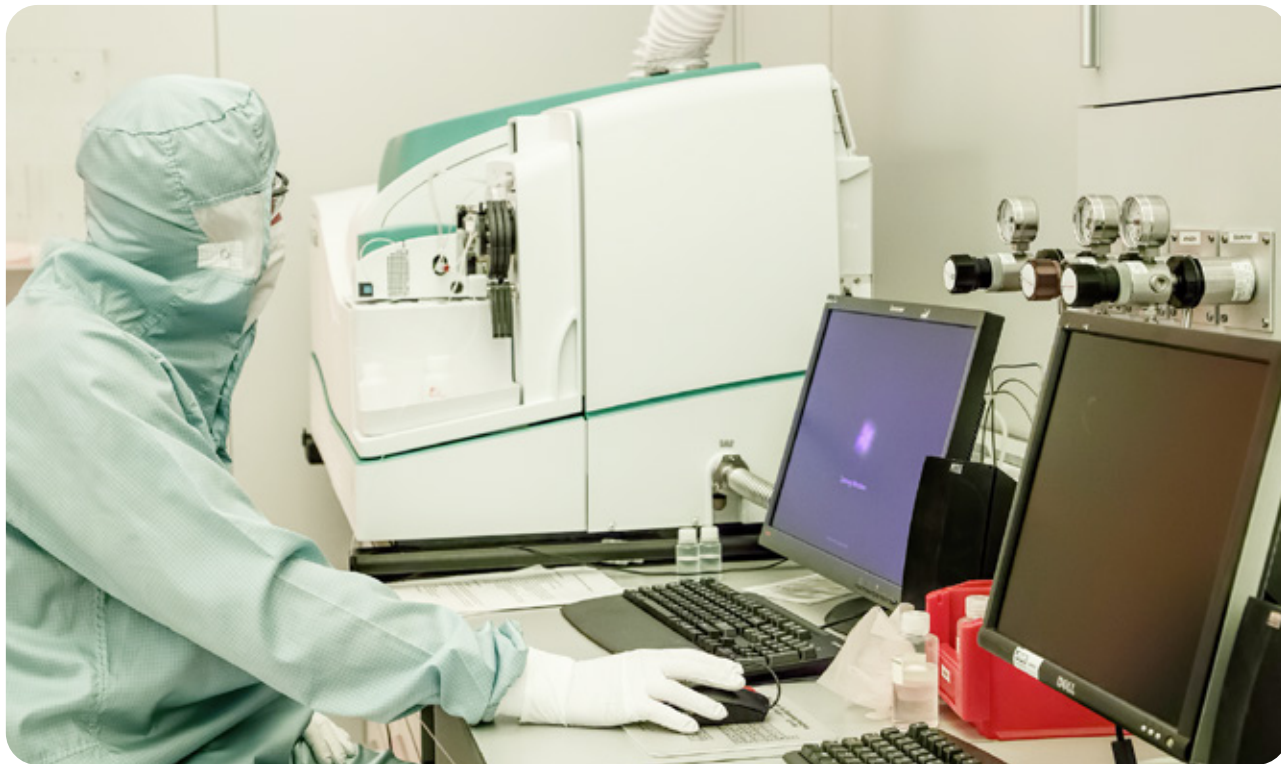
JSR Micro has set intermediate targets for its **Supplier Due Diligence Engagement Program** for FY 2025.

For critical suppliers (direct suppliers of chemicals, packaging, transport, warehousing, maintenance QC equipment, labor, and waste management categories):

- 80% of critical suppliers must sign the **JSR Supplier Code of Conduct**.
- 80% of suppliers in the 'Chemical', 'Packaging' and 'Transport' categories must fill out the **ESG self-assessment questionnaire**.

For suppliers providing labor services:

- One employee of each supplier that is categorized as 'Labor' is interviewed using the **'yearly check interim workforce' questionnaire**.



5 Governance disclosures



Governance disclosures

Business conduct (G1)

Our challenge

It is the JSR Group’s goal to make steady progress in realizing its corporate mission (“We create value through materials to enrich society, people, and the environment”). This shall be done through efficient and transparent business management, by maintaining sound and healthy business practices. The Group will also continuously strive to establish new corporate values in hopes of becoming an attractive corporation that can earn the trust of and satisfy the interests of all its stakeholders. Responsible business conduct is deemed material and a crucial success factor by management, not just because of JSR Micro’s core values, and ‘integrity’ in particular, but also because of our central role in the industry’s value chain.

For JSR Micro, corporate culture is about ethical business conduct linked to potential reputational risks. It is managed through the quality of the company’s internal processes, as part of an ongoing, continuous effort. The topic is assessed as being impact material through the DMA process. It includes anti-bribery and corruption.

Partnerships in our value chain including fair management of relationships with suppliers is assessed as double material. This pertains to the quality of JSR Micro’s relationships with its suppliers. Risks relate to ESG data and associated compliance and potential liabilities in case of non-compliance. The impulse given by the Corporate Sustainability Due Diligence Directive (version of 13/6/2024) drives heightened expectations regarding actual and potential human rights adverse impacts and environmental adverse impacts across value chains in general.

Our commitments

Corporate culture incl. anti-bribery and corruption (G1-1)

JSR Corporation has had a general Corporate Code of Conduct since 1999, applicable to all JSR Group companies, and involving all directors and employees (including part-time and temporary employees). Its purpose is to establish basic rules for all JSR Group companies, to comply with executing management policies, and fulfil its responsibilities towards all its stakeholders (customers, business partners, employees, society, shareholders...). Additionally, JSR Micro adheres to the RBA Code of Conduct. Employees follow annual training on both Codes of Conduct.



Code of Conduct	
Objective	To act responsibly in the international community, related to environment, health and safety, labor and ethics, while adhering to the UN Global Compact.
Scope	Covers all of JSR Micro’s workforce, within the company.
Responsibility	The most senior level accountable is the company’s General Manager.
Stakeholders	Involves all employees.

Targets
JSR Micro has set a 95% annual target for active employees for training on the Corporate and RBA Code of Conduct.

Actions

The company conducts annual training on its Code of Conduct, which is mandatory for all employees, including directors, full-time, part-time, temporary employees, and those on short-term contracts. This training underscores the importance of equality and non-discrimination, ensuring that these values are deeply ingrained in workplace culture. Additionally, the company provides specialized training for contractors to ensure their practices are consistent with JSR Micro’s values and standards. To further reinforce adherence to ethical practices, JSR Micro conducts a yearly internal audit, performed by its partner SGS, based on the RBA Code of Conduct principles, to evaluate compliance and identify areas for improvement.

Whistleblower protection



JSR Micro has established a comprehensive **Whistleblower protection policy** designed to foster a secure environment for reporting misconduct, unlawful behavior, or actions that violate its Code of Conduct. This policy ensures that stakeholders can report violations without fear of retaliation, maintaining confidentiality throughout the process.

Whistleblower protection policy	
Objective	To cultivate a secure environment for reporting misconduct, unlawful behavior, or actions that violate its Code of Conduct.
Scope	Covers all of JSR Micro’s workforce, within the company, and external stakeholders.
Responsibility	The HR Director is responsible for ensuring that all whistleblower channels offer protection and anonymity.
Stakeholders	Involves all employees and external stakeholders.

Key features and measures are:

- Multiple layers of protection and reporting mechanisms have been put in place to ensure the safety and anonymity of whistleblowers:
 - Employees can report issues through discussions with supervisors, confidential advisors, employee representatives, and unions, as well as external occupational prevention services.
 - Reports can be submitted by email or through a web application, ensuring anonymity and secure handling of information.
 - For unresolved matters, an internal reporting channel and an external hotline are available, with anonymous reporting facilitated by a form on the HR intranet site and a web application respectively.
 - Employees can fill out a form for internal reporting, which can be anonymously submitted. Forms are followed up by two notification administrators.
 - The [TSUHO Support Center EU](#) is part of the TSUHO Support Center, a third-party organization offering global whistleblowing services. It manages JSR Micro reports confidentially to prevent conflicts of interest. This external hotline is the responsibility of the Corporate Ethics Committee and General Affairs or President, ensuring that all reports are handled with confidentiality and seriousness. Complaints are reported anonymously, and the complaint is handled by the Committee.
- The policy includes a detailed reporting scheme outlining protections for reporters, procedures for reporting breaches, and follow-up actions. Compliance with Directive (EU) 2019/1937, which mandates whistleblower protection, is integral to the framework.
- JSR Micro confirms receipt of reports, verifies their content, and initiates investigations, documenting the process to maintain transparency and accountability.
- If internal procedures prove ineffective, escalation to the Federal Ombudsman through the government’s external reporting channel is permitted. The Federal Ombudsman provides feedback within a specified timeframe, informs reporters of investigation outcomes, and offers protection against retaliation.
- Personal data processing complies with GDPR regulations, safeguarding data subjects’ rights. Reporters can access, correct, or delete their personal data within legal limits, with JSR Micro acting as the data controller.
- JSR Micro conducts evaluations of its programs and processes to verify that remedies effectively address material impacts, thereby ensuring that corrective actions are both relevant and impactful. Transparency and accountability are emphasized throughout its remediation efforts, reflecting the company’s commitment to ethical practices and responsible business conduct.

These measures collectively aim to promote a transparent and accountable organizational environment.

During the **onboarding process**, **new employees** are informed of all procedures for raising concerns, ensuring transparency and accessibility from the outset. Furthermore, JSR Micro has made its policies readily available through an internal platform known as ‘mpleo’. This is accessible to all employees, allowing them to voice concerns securely and anonymously if desired.

Anti-bribery and corruption

JSR Micro has implemented an **Anti-bribery and corruption policy** designed to prevent unethical behavior within the organization, such as accepting improper gifts or any other advantage in exchange for specific, unlawful behavior. Employees are required to avoid any personal or third-party interests that may conflict with the company’s interests, reinforcing its commitment to maintaining integrity and transparency in all business operations. The policy is applicable to all interactions, whether with politicians, government officials, customers, suppliers, or other stakeholders. Its implementation falls under the responsibility of the company’s compliance officers. Anti-bribery and corruption is included in the annual training of employees.

Policy for anti-bribery and corruption	
Objective	Prevent improper gifts or entertainment that may lead to bribery or unfair acts.
Scope	Applicable to all interactions with politicians, government officials, customers, suppliers, and other stakeholders.
Responsibility	Managed by compliance and ethics officers.
Stakeholders	Politicians, government officials, customers, suppliers, and internal employees.

JSR Micro has identified Sales, Procurement, and Supply Chain Planning as the functions most susceptible to corruption and bribery. These functions are vulnerable due to their direct involvement in transactions and interactions with external parties. Employees in Sales, Procurement, and Supply Chain Planning roles are expected to prioritize JSR Micro’s best interests and reputation. All employees, including those mentioned above, follow annual training on the Code of Conduct, including training on anti-bribery and corruption.

Partnerships in our value chain (G1-2)

JSR Micro values collaboration across the value chain, with both suppliers and customers, building durable and long-term partnerships. Customer intimacy is key, with account managers assigned to specific customers. Conversations are continuously ongoing on quality, performance, and sustainability. Additionally, Life Sciences products are offered as part of a service that includes comprehensive onsite support, helping customers to achieve optimal conditions (see S2 training and development). JSR Micro’s production process is highly dependent on collaboration with suppliers, who provide highly qualitative products. A due diligence process is set up with yearly evaluation of key suppliers and frequent surveys (see S2).

JSR Micro, a subsidiary of JSR Corporation, is dedicated to maintaining fair business relations and adheres to a Corporate Code of Conduct that explicitly prohibits unfair practices, including delayed payments. The company’s business conduct policies are designed to ensure fair transactions and uphold compliance with competition laws, both in Japan and internationally.

JSR Micro is committed to ensuring timely payments to suppliers by strictly adhering to the agreed terms outlined in purchase agreements. Purchase agreements are proposed by JSR Micro, but suppliers can make a counter-proposal. Where acceptable, JSR Micro will agree on the latter. While the company does not have a specific policy regarding late payments to small and medium-sized enterprises (SMEs), its accounting practices are designed to mitigate such occurrences. Invoices are approved through an internal SAP system. After approval, the invoice is paid within a week or on the due date. Payments for invoices with quality, pricing or any other issues are temporarily blocked until final approval is obtained through JSR Micro’s SAP system. This promotes transparency and accountability in the payment process.

To address potential environmental and social risks within its supply chain, JSR Micro adheres to the RBA supplier Code of Conduct. Its objective is to establish basic rules for JSR Micro and its direct suppliers in the fulfilment of its responsibilities to stakeholders. This falls under the responsibility of JSR Micro’s Operational Management Team, the Sustainability Senior Specialist, and Procurement Department and pertains to direct suppliers as JSR Micro’s relevant stakeholders. See S2 for more information.

Metrics

ESRS ID	Metrics	2024	Unit
G1-6_01	Average number of days to pay invoice from date when contractual or statutory term of payment starts to be calculated	40.5	days
G1-6_03	Percentage of payments aligned with standard payment terms	70	%



6 ESRS Content Index

ESRS Content Index

ESRS disclosure requirements		Section in sustainability report	Page
General disclosures			
BP-1	General basis for preparation of the sustainability statements	Basis for preparation of the sustainability statements (BP-1)	x
GOV-1 GOV-2	The role of the administrative, management and supervisory bodies	Governance	x
GOV-3	Integration of sustainability-related performance in incentive schemes		
GOV-4	Statement on due diligence		
GOV-5	Risk management and internal controls over sustainability reporting		
SBM-1	Strategy, business model and value chain	Strategy	
SBM-2	Interests and views of stakeholders		
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model		
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	Impact, risk and opportunities management (IRO-1)	
IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	ESRS content index (IRO-2)	
Environmental disclosures			
E1-2 E1-3 E1-4	Policies, actions and targets related to climate change mitigation and adaptation	Climate change (E1)	
E1-5	Energy consumption and mix		
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions		
E2-1 E2-2	Policies and actions related to pollution	Pollution (E2)	
E2-5	Substances of very high concern		
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E3-1 E3-2 E3-3	Policies, actions and targets related to water and marine resources	Water use (E3)	
E3-4	Water consumption		
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E5-4	Resource outflows		
Social disclosures			
S1-1 S1-2 S1-3 S1-4 S1-5	Policies, actions and targets related to own workforce (including processes for engaging with own workers and workers’ representatives about impacts and remediating negative impacts and channels for own workers to raise concerns)	Own workforce (S1)	
S1-6	Characteristics of the undertaking’s employees		
S1-8	Collective bargaining coverage and social dialogue		
S1-9	Diversity metrics		
S1-13	Training and skills development metrics		
S1-14	Health and safety metrics		
S1-15	Work-life balance metrics		
S2-1 S2-2 S2-4 S2-5	Policies, actions and targets related to value chain workers	Workers in the value chain (S2)	
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	Business conduct (G1)	
Governance disclosures			
G1-1	Business conduct policies and corporate culture	Business conduct (G1)	
G1-2	Management of relationships with suppliers	Business conduct (G1)	
Entity-specific disclosures			
ES	PFAS (E2)	Pollution (E2)	
	Talent attraction and retention (S1)	Own workforce (S1)	
	Partnerships in our value chain (G1)	Business conduct (G1)	

7 ESRS Metrics (KPI Table)

ESRS Metrics KPI table

General information							
Section in sustainability report	ESRS ID	Metric				2024	Unit
Governance	GOV-1_01	Number of executive members in operational management team			3	Headcount	
	GOV-1_02	Number of non-executive members in operational management team			10	Headcount	
	GOV-1_05	Disclosure of safeguards for reporting irregularities including whistleblowing protection			G1-1		
	GOV-1_06	The ratio of male to female directors in the board of directors			4 (4 men - 1 women)		
	GOV-1_07	Independent board members.			0	Headcount	
	E1.GOV-3_02	Percentage of remuneration recognized that is linked to climate related considerations			0	%	
Energy consumption							
Section in sustainability report	ESRS ID	Metric	2022 (baseline)	2023	2024	Unit	
Energy consumption	E1-5_01	Total energy consumption related to own operations	14,610	13,523	11,875	MWh	
	E1-5_02	Total energy consumption from fossil sources	6,454	5,713	5,691	MWh	
	E1-5_12	Total fuel consumption from natural gas	6,454	5,713	5,691	MWh	
	E1-5_14	Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	0	0	0	MWh	
	E1-5_15	Percentage of fossil sources in total energy consumption	44	42	48	%	
	E1-5_03	Total energy consumption from nuclear sources	0	0	0	MWh	
	E1-5_04	Percentage of energy consumption from nuclear sources in total energy consumption	0	0	0	MWh	
	E1-5_05	Total energy consumption from renewable sources. Broken down as follows	8,156	7,810	6,184	MWh	
	E1-5_06	• Fuel consumption from renewable sources	0	0	0	MWh	
	E1-5_07	• Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	8,156	7,810	6,020	MWh	
	E1-5_08	• Consumption of self-generated non-fuel renewable energy	0	0	164	MWh	
	E1-5_09	Percentage of renewable sources in total energy consumption	56	58	52	%	
GHG emissions	E1-6_13	Gross Total GHG emissions (market-based). Broken down as follows	TBD	16.815	14.852	kton of CO ₂ e	
	E1-6_07	• Gross Scope 1 GHG emissions	1.177	1.042	1.038	kton of CO ₂ e	
	E1-6_10	• Gross Scope 2 GHG emissions (market-based)	0	0	0	kton of CO ₂ e	
	E1-6_11	• Gross Scope 3 GHG emissions (market-based)	TBD	15.773	13.814	kton of CO ₂ e	

ESRS Metrics KPI table

Section in sustainability report	ESRS ID	Metric	2022 (baseline)	2023	2024	Unit
GHG emissions		Percentage of GHG emissions compared to total GHG emissions (market-based) Broken down as follows				
		<ul style="list-style-type: none">Gross Scope 1 GHG emissions	TBD	6	7	%
		<ul style="list-style-type: none">Gross Scope 2 GHG emissions (market-based)	TBD	0	0	%
		<ul style="list-style-type: none">Gross Scope 3 GHG emissions (market-based)	TBD	94	93	%
	E1-6_31	GHG emissions intensity (total GHG emissions per net revenue)	TBD	0.100	0.088	
	E1-6_11	Gross Scope 3 GHG emissions (market-based) Broken down as follows		15.773	13.814	kton of CO ₂ e
	E1-6_11	<ul style="list-style-type: none">Cat 1 - Purchased Goods and Services	TBD	10.732	10.011	kton of CO ₂ e
		<ul style="list-style-type: none">Cat 2 - CAPEX	TBD	1.089	0.668	kton of CO ₂ e
		<ul style="list-style-type: none">Cat 3 - Fuel and energy related activities	NA	NA	NA	kton of CO ₂ e
		<ul style="list-style-type: none">Cat 4 - Upstream transportation & distribution	TBD	0.944	0.707	kton of CO ₂ e
		<ul style="list-style-type: none">Cat 5 - Waste from operations	TBD	1.049	0.894	kton of CO ₂ e
		<ul style="list-style-type: none">Cat 6 - Business travel	TBD	0.494	0.232	kton of CO ₂ e
		<ul style="list-style-type: none">Cat 7 - Employee commuting	TBD	0.124	0.107	kton of CO ₂ e
		<ul style="list-style-type: none">Cat 8 - Upstream leased assets	TBD	0.394	0.282	kton of CO ₂ e
		<ul style="list-style-type: none">Cat 9 - Downstream transport and distribution	TBD	0.948	0.913	kton of CO ₂ e
		<ul style="list-style-type: none">Cat 10 - Processing of sold products	NA	NA	NA	kton of CO ₂ e
		<ul style="list-style-type: none">Cat 11 - Use of sold products	NA	NA	NA	kton of CO ₂ e
		<ul style="list-style-type: none">Cat 12 - End-of-life treatment of sold products	NA	NA	NA	kton of CO ₂ e
		<ul style="list-style-type: none">Cat 13 - Downstream leased assets	NA	NA	NA	kton of CO ₂ e
		<ul style="list-style-type: none">Cat 14 - Franchises	NA	NA	NA	kton of CO ₂ e
		<ul style="list-style-type: none">Cat 15 - Investments	NA	NA	NA	kton of CO ₂ e
	E1-6_33	Net revenue	219	168	169	million EUR
	E1-6_34	Net revenue used to calculate GHG intensity	219	168	169	million EUR

ESRS Metrics KPI table

Section in sustainability report	ESRS ID	Metric	2022 (baseline)	2023	2024	Unit
PFAS		Percentage of product portfolio containing PFAS	82	81	86	%
		Percentage of net revenue made with products and services that are or that contain PFAS.	84	84	84	%
Substances of very high concern		Percentage of product portfolio containing substances of very high concern	15	14	15	%
	E2-6_03	Percentage of net revenue made with products and services that are or that contain substances of very high concern	12	14	14	%
Water use and its management	E3-4_11	Total water withdrawal (100% drinking water)	22,700	23,496	25,308	m³
	E3-4_12	Total water discharged	10,103	14,443	10,625	m³
	E3-4_01	Total water consumption	12,597	9,063	14,683	m³
	E3-4_02	Total water consumption in areas at water risk, including areas of high-water stress	12,597	9,063	14,683	m³
		Total water withdrawal per net revenue	104	140	150	million EUR
	E3-4_03	Total water recycled and reused	6.2	6.2	6.2	m³
	E5-5_07	Total waste generated. Broken down as follows	2,549.5	573	444	Tonnes
		• Total recycled waste	141	177.5	133	Tonnes
	E5-5_10	• Total non-recycled waste	2,408.5	395.5	311	Tonnes
		Total amount of hazardous. Broken down as follows	1,148	370.5	295	Tonnes
	E5-5_08	Diverted from waste disposal. Broken down as follows				Tonnes
		• Preparation for reuse	25	20.5	13	Tonnes
		• Recycling(*)	25	21	14	Tonnes
		• Other recovery operations	0	0	0	Tonnes
	E5-5_09	Directed to waste disposal. Broken down as follows				Tonnes
		• Incineration (with energy recovery)	344	328	268	Tonnes
		• Landfill	0	0	0	Tonnes
		• Biological wastewater treatment	754	0	0	Tonnes
		• Other disposal operations	0	1	0	Tonnes

ESRS Metrics KPI table

Section in sustainability report	ESRS ID	Metric	2022 (baseline)	2023	2024	Unit	
Water use and its management		Total amount of non-hazardous. Broken down as follows	1,401.5	202.5	149	Tonnes	
	E5-5_08	Diverted from waste disposal. Broken down as follows				Tonnes	
		• Preparation for reuse	0	0	0	Tonnes	
		• Recycling(*)	91	136	106	Tonnes	
		• Other recovery operations	0	0	0	Tonnes	
	E5-5_09	Directed to waste disposal. Broken down as follows.				Tonnes	
		• Incineration (with energy recovery)	46.5	66.5	43	Tonnes	
		• Landfill	0	0	0	Tonnes	
		• Biological wastewater treatment	1,264	0	0	Tonnes	
		• Other disposal operations	0	0	0	Tonnes	
Social information							
Section in sustainability report	ESRS ID	Metric				2024	Unit
Work-life balance	S1-15_04	Employees who are covered by various types of leave.				100	%
Training and development	S1-13_04	Average number of training hours				Male: 41.2 Female: 38.1	Hours per headcount
Secure employment and social dialogue	S1-6_11	Employees who left the organization				35	Headcount
	S1-6_12	Rate of employee turnover				15	%
	S1-8_01	Percentage of total employees covered by collective bargaining agreements				100	%
Diversity, equity and inclusion	S1-6_09	Own workforce. Broken down as follows				209	Headcount
	S1-6_07	• Permanent male				148	Headcount
		• Permanent female				60	Headcount
		• Temporary male				1	Headcount
		• Temporary female				0	Headcount
		Gender distribution in percentage of own workforce. Broken down as follows					
		• Male				71	Headcount
		• Female				29	Headcount

ESRS Metrics KPI table

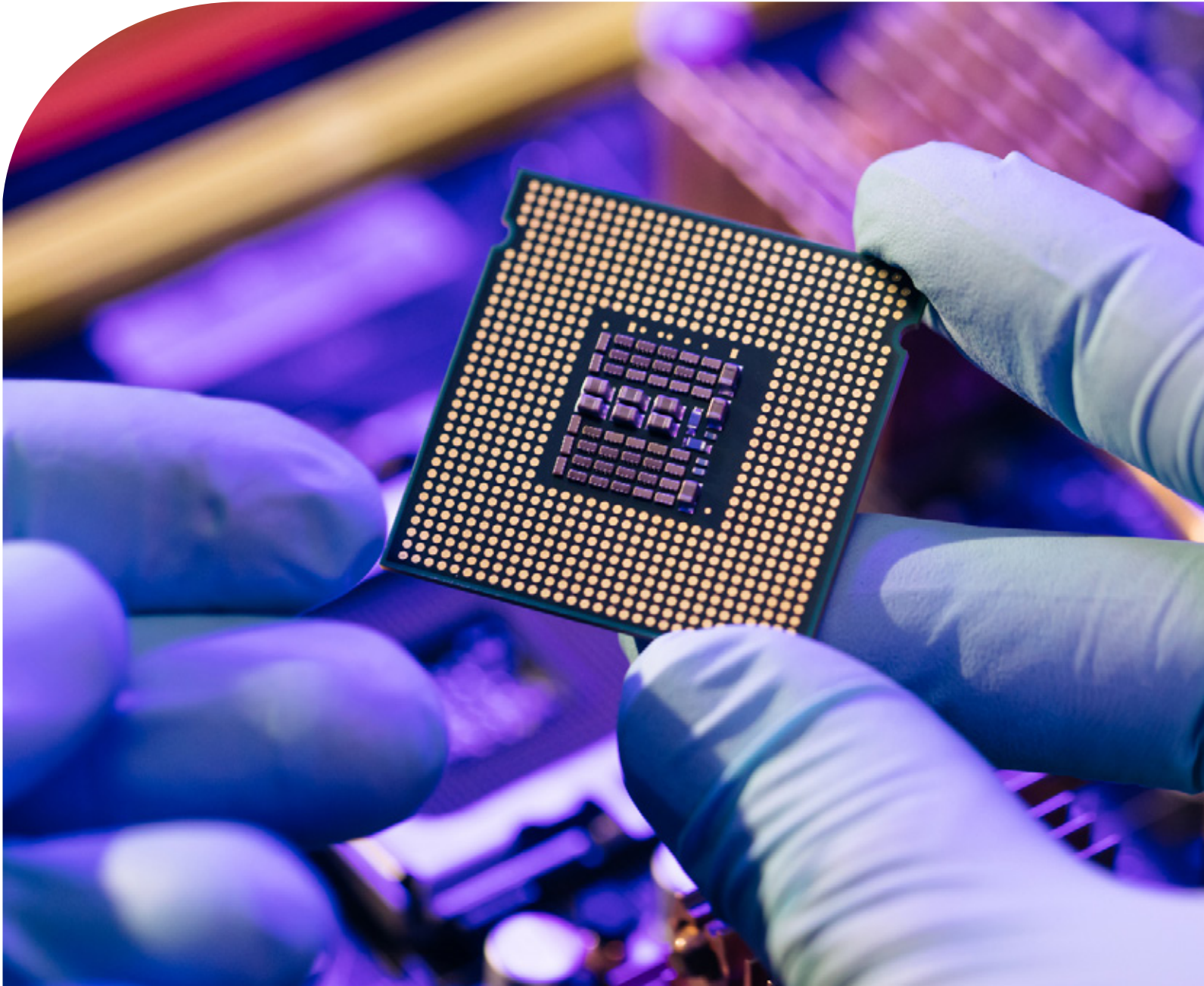
Section in sustainability report	ESRS ID	Metric	2022 (baseline)	2023	2024	Unit
Diversity, equity and inclusion	S1-9_01	Gender distribution in number of employees at top management level. Broken down as follows				
		• Male			10	Headcount
		• Female			2	Headcount
	S1-9_02	Gender distribution in percentage at top management level. Broken down as follows				%
		• Male			83	%
		• Female			17	
Health and safety	S1-14_01	People in its own workforce who are covered by health and safety management system based on legal requirements and (or) recognized standards or guidelines			100	%
	S1-14_02 and S1-14_03	Number of fatalities in own and extended workforce as result of work-related injuries and work-related ill health			0	
	S1-14_04	Number of recordable work-related accidents for own workforce			3	
	S1-14_05	Rate of recordable work-related accidents for own workforce			8.6	
	S1-14_06	Number of cases of recordable work-related ill health of employees			0	
	S1-14_07	Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to employees			68	Days
Partnerships in our value chain	G1-6_01	Average number of days to pay invoice from date when contractual or statutory term of payment starts to be calculated			40.5	Days
	G1-6_03	Percentage of payments aligned with standard payment terms			70	%

8 List of abbreviations

List of abbreviations

Abbreviation	Definition
ADR	European Agreement concerning the International Carriage of Dangerous Goods by Road
B2B	Business to Business
CAPEX	Capital Expenditure
CLP	Classification, Labelling and Packaging
CSRD	Corporate Sustainability Reporting Directive
DE&I	Diversity, Equity and Inclusion
DMA	Double Materiality Assessment
EMS	Environmental Management System
ESG	Environmental, Social and Governance
ESRS	European Sustainability Reporting Standards
EUV	Extreme Ultraviolet
FY	Financial Year
GDPR	General Data Protection Regulation
GHG	Greenhouse Gas
HR	Human Resources
HVAC	Heating, ventilation, and air conditioning
IATA	International Air Transport Association
ILO	International Labor Organization
IRO	Impact, Risks and Opportunities
ITUC	International Trade Union Confederation
LS	Life Sciences
NA	Not Applicable
OECD	Organization for Economic Cooperation and Development
OMT	Operational Management Team
PFAS	Per- and polyfluoroalkyl substances
QEH3S	Quality, Environment, Health, Safety, Sustainability, and Security
R&D	Research and Development

RBA	Responsible Business Alliance
REACH	Registration, Evaluation, Authorization and Restriction of Chemicals
SDS	Safety Data Sheet
SEMI	Semiconductor
SME	Small and Medium-sized Enterprise
SVHC	Substances of Very High Concern
TBD	To be determined
U.S.	United States
UN	United Nations
WRI	World Resources Institute





Questions or suggestions about this CSR report?

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