Data Sheet 2025

【Reporting Organizations】

This report covers Kaneka and its Group companies in Japan and overseas that engage in ESG activities.
A list of companies subject to reporting is posted on the ESG page of the official website (link).

- Environment overview: Kaneka, 32 manufacturing companies in Japan, 19 non-manufacturing companies in Japan, 16 companies overseas
- Safety: Kaneka, 30 manufacturing companies in Japan, 12 companies overseas

If the scope of reporting differs, a note is provided.

【Third-Party Assurance】

For data of indicators related to climate change and environment protection from April 1, 2024 to March 31, 2025, and occupational safety from January 1, 2024 to December 31, 2024, we have received the third-party assurance by KPMG AZSA Sustainability Co., Ltd. to ensure the reliability and transparency of Data Sheet 2025. The indicators subject to assurance are marked with the "★" symbols.

【Data of Indicators Related to Environment】

For details, please refer to "Calculation Methods for Data of Indicators Related to Environment" starting on P32.

【Uncertainties in the Quantification of Greenhouse Gas Emissions]

The quantification of greenhouse gas emissions is subject to uncertainties concerning the measurement of activity data and the determination of emission factors, as well as scientific uncertainties concerning the determination of global warming potentials.

Environment

Basic Policy

In keeping with our corporate philosophy, we at the Kaneka Group will contribute to realizing sustainable development and the enrichment of society by conserving resources and reducing environmental impacts at each stage of the entire product lifecycle.

Environmental Management Systems

■ ISO 14001 Certification

Manufacturing Sites and Group Companies	Registration No.
Takasago Manufacturing Site	JCQA-E-0105
Osaka Manufacturing Site	JCQA-E-0053
Shiga Manufacturing Site	ISO 14001 – 0077396
Kashima Manufacturing Site	JCQA-E-0054
Vienex Corporation	JSAE1511
Osaka Synthetic Chemical Laboratories, Inc.	JCQA-E-0343
Kaneka Solartech Corporation	JQA-EM6704
Kanto Styrene Co., Ltd.	JEN-2024.0
Sanvic Inc.	JMAQA-E841
Showa Kaseikogyo Co., Ltd. Hanyu Headquarters Factory	E0062
Cemedine Co., Ltd. Ibaraki Plant, Mie Plant	JCQA-E-0366
Cemedine Co., Ltd. Kinuura Plant	JCQA-E-1006
Tatsuta Chemical Co., Ltd. Koga Plant	E2271
Tochigi Kaneka Co., Ltd.	E2163
Kaneka Belgium N.V.	97 EMS 002i
Kaneka (Malaysia) Sdn. Bhd.	EMS00400
Kaneka Innovative Fibers Sdn. Bhd.	EMS00400
Kaneka Eperan Sdn. Bhd.	EMS00400
Kaneka Paste Polymers Sdn. Bhd.	EMS00400
Kaneka Apical Malaysia Sdn. Bhd.	EMS00400
Kaneka MS Malaysia Sdn. Bhd.	EMS00400
Kaneka (Thailand) Co., Ltd.	EMS727351

■ Eco-Action 21 Certification

Group Company		Certification and Registration No.
OLED Aomori Co., Ltd.		0010329
Kaneka Kanto Styrol Co., Ltd.		0004259
Kaneka Sun Spice Corporation		0003556
Kaneka Chubu Styrol Co., Ltd.		0006600
Kaneka Nishinippon Styrol Co., Ltd.	Headquarters, Saga Plant, Kagoshima Plant, Nagasaki Plant, and Hiroshima Plant	0003949
Kaneka Foods Manufacturing Corporation		0003491
Kaneka Foam Plastics Co., Ltd. Moka Plant		0003247
Kaneka Hokkaido Styrol Co., Ltd.		0001805
Kaneka Medix Corporation		0001893
Kyushu Kanelite Co., Ltd.		0001637
Kochi Styrol Co., Ltd.		0011039
Taiyo Yushi Corporation		0003575
Tokyo Kaneka Foods Manufacturing Corporation		0003473
Nagashima Shokuhin Co., Ltd.		0003093
Hokkaido Kanelite Co., Ltd.		0001905

Environmental Performance

Material Balance

■ Kaneka Group FY2024 Results

INPUTS (Energy and Resources)

Items	Units	Kaneka Group	(From top) Kaneka Group companies in Japan Overseas Group companies
Main raw materials	thousand tons	1,808	1,115 272 421
Energy	GWh	5,402 ★	4,042 468 892
Water	million ㎥	36.2 ★	26.0 2.9 7.3

Kaneka　51 Group companies in Japan　16 Overseas Group companies

OUTPUTS (Discharges, Recycling, and Products)

Items	Units	Kaneka Group	(From top) Kaneka Group companies in Japan Overseas Group companies
Products			
Products	thousand tons	2,002	1,510 223 269
Into the atmosphere			
GHG(Scope1、2)	thousand tons CO_2e	1,527 ★	1,135 133 259
SOx	tons	66.2 ★	53.6 10.9 1.8
NOx	tons	949.6 ★	773.0 46.0 130.6

Soot and dust	tons	22.2 ★	17.1 1.4 3.8
PRTR Law designated substances	tons	161.0 ★	78.5 82.5 –
Into water systems			
Chemical oxygen demand	tons	274.4 ★	240.8 7.3 26.2
Nitrogen	tons	164.0 ★	162.5 1.5 0.1
Phosphorus	tons	4.3 ★	4.2 0.1 0.0
Suspended solids	tons	240.3 ★	219.7 5.3 15.3
PRTR Law designated substances	tons	140.7 ★	140.7 0.0 –
As waste			
Final landfill	tons	3,764 ★	5.9 221 3,538
External recycling	tons	65,527 ★	50,142 8,933 6,452
External reduction	tons	9,123 ★	343 4,470 4,310

Note: For details, please refer to "Calculation Methods for Data of Indicators Related to Environment" starting on P32.

Environmental Accounting

Note: Amounts reported here may not fully match, due to rounding.

■ Environmental Costs (Investments, Expenditures) (Unit: Millions of yen)

Cost Classifications	Main Efforts	FY2022		FY2023		FY2024	
		Invest-ments	Expen-ditures	Invest-ments	Expen-ditures	Invest-ments	Expen-ditures
Business Area		893	6,350	1,147	6,696	1,420	7,292
1. Pollution Prevention	Air and water pollution prevention	835	4,124	1,073	4,283	1,337	4,874
2. Environmental Conservation	Addressing climate change and energy saving	-	-	-	-	-	-
3. Resource Recycling	Waste processing, recycling, and reduction	59	2,227	74	2,412	83	2,418
Upstream and Downstream	Product recycling, collection, and processing	0	24	0	17	12	14
Management Activities	Environmental education for employees and environmental impact monitoring and measurement	0	423	2	388	18	440
Research and Development	Research and development of products contributing to environmental conservation	-	11,876	-	12,387	-	15,319
Social Activities	Greening, beautification, and disclosure of environmental information	0	84	2	74	0	74
Environmental Damage	Payment of sulfur oxide emission charges	0	9	0	9	0	6
Total		893	18,766	1,151	19,570	1,450	23,145

We calculate these costs and effects based on the 2005 edition of the Environmental Accounting Guidelines by Japan's Ministry of the Environment with Kaneka's own unique way of thinking, targeting all parent manufacturing sites and Group companies in Japan (manufacturing companies).

Note: Figures do not include global environment conservation investments and expenditures and research and development investments.

■ Quantitative Impact of Environmental Conservation Efforts

Category	Initiatives	Items	Units	FY2022	FY2023	FY2024
Pollution Prevention	Atmospheric and water discharges of hazardous substances	SOx emissions	Tons	81.6	49.7	64.4
		NOx emissions	Tons	786.7	699.6	819.0
		Chemical oxygen demand	Tons	228.7	236.9	248.2
		PRTR Law designated chemical emissions	Tons	168.6	323.4(*1)	301.8
Environment	Greenhouse gas emissions	GHG emissions	Thousand tons-CO_2e	1,095	1,236	1,268
	Energy consumption	GWh conversions	GWh	3,802	4,287	4,510
Resource Recycling	Final landfill	Landfill	Tons	279.9	308.0	226.8
	External recycling	Amounts recycled	Tons	47,390	49,056	59,075

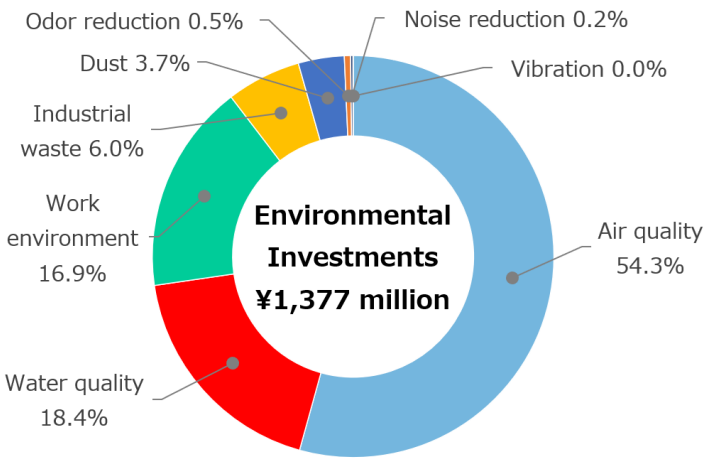
*1 FY2023 figures for chloric acid and its potassium and sodium salt were revised because some data had been omitted.

■ Economic Impacts of Environmental Measures (Unit: Millions of yen)

Measures	FY2022	FY2023	FY2024
Revenue from recycling	198	230	240
Cost reductions by better resource efficiency (output per unit of input)	-134	799	573
Waste disposal cost reductions by recycling	306	200	112
Cost reductions by energy conservation	84	364	-81
Total	453	1,593	844

Environmental Investments (Kaneka)

■ Environmental Investments in FY2024

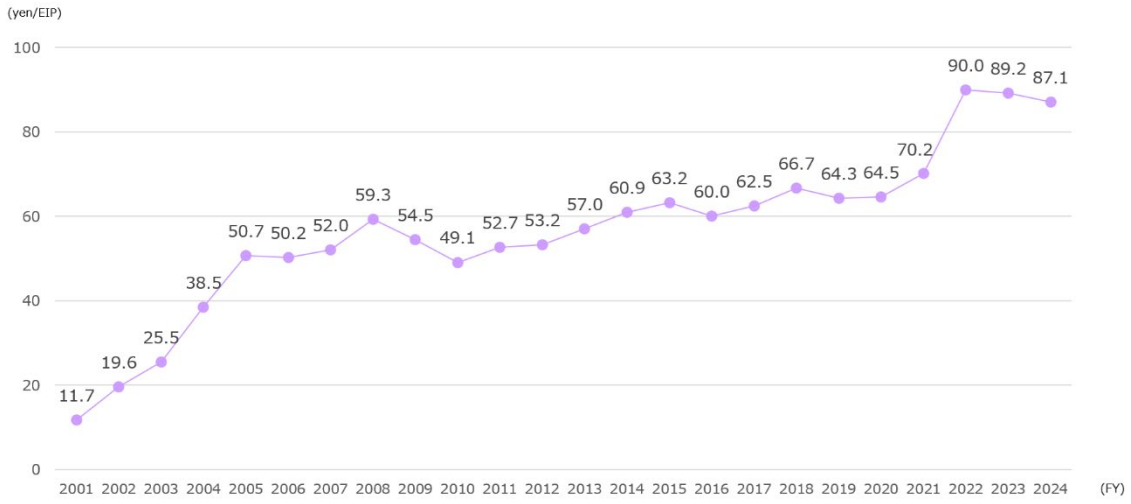


■ Cumulative Environmental Investments (Unit: Millions of yen)

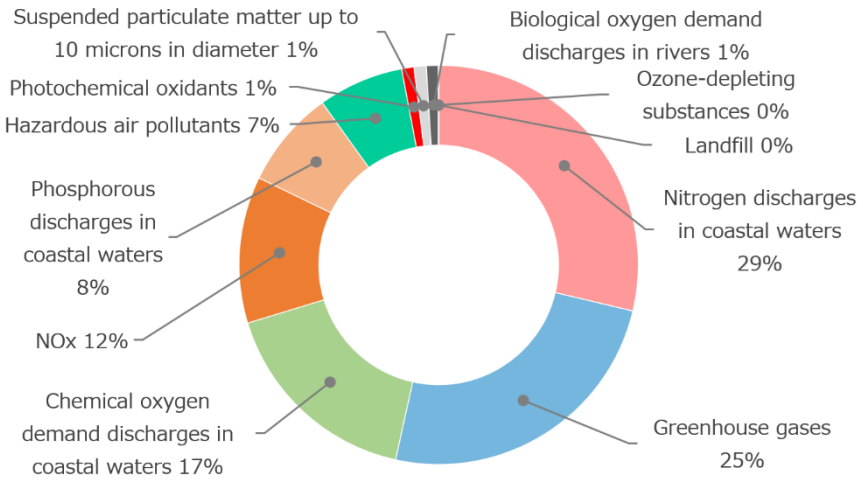
FY2020	FY2021	FY2022	FY2023	FY2024
969	3,906	870	1,011	1,377

Environment Efficiency (Kaneka)

■ Environment Efficiency



■ Details of Total Environmental Impact



FY	Net Sales (million yen)	Environmental Impact (100 million EIPs)	Environmental Efficiency (yen/EIP)
2022	369,172	41.0	90.0
2023	366,950	41.1	89.2
2024	393,534	45.2	87.1

Climate Change Initiatives

Energy Conservation Efforts

■ Energy Consumption and Energy Intensity Index

FY	Energy Consumption (GWh)				Energy Intensity Index for four parent manufacturing sites(*1)
	Kaneka	Group companies in Japan	Overseas Group companies	Total	
2013 (Base Year)	3,701	500	857	5,059	100.0
2020	3,579	513	1,033	5,125	92.4
2021	3,731	516	1,227	5,474	90.4
2022	3,328	474	1,042	4,844	90.5
2023	3,820	467	1,014	5,301	96.3
2024	4,042	468	892	5,402 ★	95.6

*1 Four parent manufacturing sites: Takasago Manufacturing Site, Osaka Manufacturing Site, Shiga Manufacturing Site, and Kashima Manufacturing Site. The Tomatoh (Hokkaido) Manufacturing Site, completed in August 2024, is not included.

Initiatives to Reduce CO_2 Emission Intensity

■ GHG Emissions and Energy Origin CO_2 Emission Intensity Index

FY	GHG Emissions（thousand tons-CO_2e）				Energy Origin CO_2 Emission Intensity Index for four parent manufacturing sites(*1)
	Kaneka	Group companies in Japan	Overseas Group companies	Total	
2013 (Base Year)	1,159	155	231	1,545	100.0
2020	1,022	149	284	1,455	91.6
2021	1,072	148	328	1,548	85.8
2022	962	133	269	1,364	85.0
2023	1,106	130	277	1,513	83.3
2024	1,135	133	259	1,527 ★	86.4

■ Scope 1 and 2 Emissions (Kaneka)　（Unit：Thousand tons-CO_2e）

FY	Scope 1	Scope 2	Total
2020	760	263	1,022
2021	736	336	1,072
2022	624	338	962
2023	662	444	1,106
2024	756	378	1,135

■ Scope 1 and 2 Emissions (Kaneka Group) (Unit: Thousand tons-CO_2e)

FY	Scope 1	Scope 2	Total
2020	933	522	1,455
2021	912	636	1,548
2022	791	573	1,364
2023	851	663	1,513
2024	954 ★	573 ★	1,527 ★

■ Kaneka Group Scope 1 and 2 Emissions (FY2024) (Unit: Thousand tons-CO_2e)

	Kaneka	Group companies in Japan	Overseas Group companies	Total
Scope 1 direct emissions(*2)	756	63	134	954 ★
Scope 2 indirect emissions from purchased or acquired electricity, steam, heat and cooling(*3)	378	70	125	573 ★
Total	1,135	133	259	1,527 ★

Note: Amounts reported here may not fully match, due to rounding.

*2 Non-energy CO_2 emissions and CO_2-equivalent of methane, N_2O, and NF_3 emissions are included.

*3 Scope 2 emissions calculated using the location-based method were 388 thousand tons CO_2e for Kaneka and 68 thousand tons CO_2e for Group companies in Japan. For overseas Group companies, Scope 2 emissions were the same calculated using location-based and market-based methods.

GHG Emissions from Business Activities throughout the Supply Chain

■ Kaneka Group Scope 3 Emissions Calculated by Category (FY2024) （Unit：Thousand tons-CO_2e）

Category		Kaneka	Group companies in Japan	Overseas Group companies	Total
1	Purchased goods/services	1,907.3★	－	－	1,907.3
2	Capital goods	84.7	17.9	53.0	155.6
3	Fuel-and energy-related activities not included in Scope 1 or Scope 2	162.4★	25.8	29.9	218.2
4	Upstream transportation and distribution	22.4★	－	－	22.4
5	Waste generated in operations(*4)	4.4★	7.7	7.1	19.2
6	Business travel	6.3	0.5	0.4	7.2
7	Employee commuting	1.2	1.5	1.2	3.9
8	Upstream leased assets	0.0	－	－	0.0
9	Downstream transportation and distribution	(*5)	(*5)	(*5)	(*5)
10	Processing of sold products	(*5)	(*5)	(*5)	(*5)
11	Use of sold products	(*6)	(*6)	(*6)	(*6)
12	End-of-life treatment of sold products	521.2	111.4	214.4(*7)	847.0
13	Downstream leased assets	0.02	－	－	0.02
14	Franchises	(*8)	－	－	－
15	Investments	404.1	－	－	404.1
Total of Scope 3 emissions		3,114.0	164.9	306.0	3,584.9

Note：Amounts reported here may not fully match, due to rounding. A dash (“－”) in the table indicates that data that has not been calculated.

*4 CO_2 emissions from waste transportation are not included in category 5 but are calculated in category 4.

*5 Since we were unable to determine a rational calculation method due to the high percentage of intermediate products, GHG emissions for this category were excluded from the calculation range.

*6 Some products generate emissions when used. However, since it was confirmed that this represented less than 0.1% of total Scope 3 emissions, such emissions were excluded from the calculation range.

*7 Kaneka Medical Vietnam Co., Ltd. is not included in the calculation because its products have not been converted to weight.

*8 GHG emissions for this category were not calculated because we have no franchise stores.

■ Scope 3 Emissions (Kaneka) （Unit：Thousand tons-CO_2e）

FY2020	FY2021	FY2022	FY2023	FY2024
2,904.5	3,345.0	3,063.2(*9)	3,102.2(*9)	3,114.0

*9 To improve the accuracy of calculations in Category 1, the selection of product names in the LCI database IDEA and the multiplier used for conversion to units in the database were revised. FY2022 and FY2023 figures have been revised as a result.

Investments in Energy-Efficient Facilities

■ Results of Our Own Environmental Capital Investment Program

FY	Investments (million yen)	Number	Reduced CO_2 Emission of the Year
2020	200	27	1,010 tons-CO_2
2021	300	36	1,757 tons-CO_2
2022	300	30	2,319 tons-CO_2
2023	300	38	3,692 tons-CO_2
2024	300	30	3,512 tons-CO_2

Energy-Efficiency Initiatives in Logistics

■ CO_2 Emissions and Energy Intensity Index from Logistics (Kaneka)

FY	CO_2 Emissions（thousand tons-CO_2）	Energy Intensity Index
2006 (Base Year)	39.2	100.0
2020	20.9	69.5
2021	21.7	73.6
2022	21.4	72.1
2023	20.9	74.0
2024	22.4 ★	70.5

Response to the Act on Rational Use and Proper Management of Fluorocarbons of Japan

■ Estimated Leakage of Fluorocarbons (Kaneka) （Unit：Tons-CO_2e）

FY2020	FY2021	FY2022	FY2023	FY2024
1,351	3,902	934	995	630

Preventing Pollution and Managing Chemical Substances

Preventing Air Pollution

Note: Amounts reported here may not fully match, due to rounding.

■ Emissions into the Atmosphere(*1, 2) (Unit: Tons)

		FY2020	FY2021	FY2022	FY2023	FY2024
SOx Emissions	Kaneka	48.9	71.6	68.8	39.6	53.6
	Group companies in Japan	12.8	13.9	12.8	10.1	10.9
	Overseas Group companies	1.0	1.1	4.4	1.5	1.8
	Kaneka Group	62.7	86.6	86.0	51.1	66.2 ★
NOx Emissions	Kaneka	828.1	830.7	738.9	654.3	773.0
	Group companies in Japan	49.0	45.7	47.9	48.4	46.0
	Overseas Group companies	63.9	99.3	127.1	142.0	130.6
	Kaneka Group	941.0	975.6	913.8	844.7	949.6 ★
Soot and Dust Emissions	Kaneka	22.3	21.7	20.5	15.1	17.1
	Group companies in Japan	1.1	0.9	1.4	1.3	1.4
	Overseas Group companies	2.6	2.4	3.6	5.0	3.8
	Kaneka Group	26.0	25.0	25.6	21.4	22.2 ★

*1 From FY2024, applies in principle to facilities for which measurement is required. For the Kaneka Malaysia Group, facilities that do not involve fuel combustion are not included.

*2 FY2023 figures for some Group companies in Japan were revised because some data had been omitted.

Water Conservation

Note: Amounts reported here may not fully match, due to rounding.

■ Water Consumption (intake) (*3, 4, 5) (Unit: Million ㎥)

	FY2020	FY2021	FY2022	FY2023	FY2024
Kaneka	21.5	24.3	24.2	24.9	26.0
Group companies in Japan	3.4	3.3	3.1	3.0	2.9
Overseas Group companies	10.7	10.1	6.8	6.4	7.3
Kaneka Group	35.6	37.7	34.1	34.2	36.2 ★

*3 It also includes those generated from non-manufacturing facilities other than the plant department.

*4 FY2023 figures were revised following the discovery of data omissions and calculation errors.

*5 Does not include water consumption at the tank yard of Kaneka Malaysia.

■ Emissions into Bodies of Water (*3, 4, 6, 7)

		FY2020	FY2021	FY2022	FY2023	FY2024
Wastewater Discharges (Unit: Million ㎥)	Kaneka	19.5	19.5	20.6	22.3	23.0
	Group companies in Japan	3.1	3.0	2.8	2.8	2.8
	Overseas Group companies	6.2	7.1	5.8	5.8	6.0
	Kaneka Group	28.8	29.6	29.2	30.9	31.8 ★
Chemical Oxygen Demand in Wastewater Discharged into Public Bodies of Water (Unit: Tons)	Kaneka	215.7	230.2	219.3	229.7	240.8
	Group companies in Japan	5.3	6.0	9.4	7.2	7.3
	Overseas Group companies	33.2	35.0	33.1	54.1	26.2
	Kaneka Group	254.2	271.2	261.8	290.9	274.4 ★
Nitrogen in Wastewater Discharged into Public Bodies of Water (Unit: Tons)	Kaneka	141.9	150.7	142.5	136.4	162.5
	Group companies in Japan	1.2	1.9	2.3	1.9	1.5
	Overseas Group companies	0.0	0.1	0.0	0.1	0.1
	Kaneka Group	143.2	152.7	144.8	138.4	164.0 ★
Phosphorous in Wastewater Discharged into Public Bodies of Water (Unit: Tons)	Kaneka	4.9	4.4	3.3	3.5	4.2
	Group companies in Japan	0.1	0.2	0.2	0.2	0.1
	Overseas Group companies	0.0	0.0	0.0	0.0	0.0
	Kaneka Group	5.0	4.6	3.5	3.7	4.3 ★
Suspended Solids in Wastewater Discharged into Public Bodies of Water (Unit: Tons)	Kaneka	183.4	199.7	176.5	200.8	219.7
	Group companies in Japan	6.1	8.2	11.9	6.8	5.3
	Overseas Group companies	5.4	14.2	32.3	27.8	15.3
	Kaneka Group	194.9	222.1	220.7	235.4	240.3 ★

*3 It also includes those generated from non-manufacturing facilities other than the plant department.

*4 FY2023 figures were revised following the discovery of data omissions and calculation errors.

*6 Does not include wastewater discharges at the tank yard of Kaneka Malaysia.

*7 From FY2024, includes only sites for which water quality measurement is required.

Volatile Organic Compounds Emission Reductions

■ VOC(*8) Emissions (Kaneka) (Unit: Tons)

FY2020	FY2021	FY2022	FY2023	FY2024
1,587	1,905	1,821	1,687	1,728 ★

*8 Volatile Organic Compounds (VOCs) are organic chemical substances that cause suspended particulate matter and photochemical oxidants.

Hazardous Air Pollutants (Data of six substances for each manufacturing site of Kaneka)

Note: Amounts reported here may not fully match, due to rounding.

■ Emissions of hazardous air pollutants (Unit: Tons)

		FY2020	FY2021	FY2022	FY2023	FY2024
Chloroethylene	Takasago Manufacturing Site	12.0	7.9	7.8	7.0	9.7
	Kashima Manufacturing Site	5.9	5.8	5.9	6.0	5.8
	Kaneka	17.9	13.7	13.7	13.0	15.5
1,2-Dichloroethane	Takasago Manufacturing Site	2.1	8.0	5.9	3.0	3.8
Chloroform	Takasago Manufacturing Site	0.9	1.5	0.9	0.8(*9)	1.1
Acrylonitrile	Takasago Manufacturing Site	0.9	1.1	1.1	0.8	0.8
1,3-Butadiene	Takasago Manufacturing Site	1.0	0.9	0.8	0.8(*9)	0.8
Dichloromethane	Takasago Manufacturing Site	0.2	0.2	0.2	0.1	0.1
	Shiga Manufacturing Site	1.8	1.7	1.5	0.8	0.2
	Kaneka	2.0	1.9	1.6	0.9	0.3

*9 FY2023 figures were revised because some data had been omitted.

Substances Subject to the PRTR Law

Note: Amounts reported here may not fully match, due to rounding.

■ Kaneka Emissions Subject to the PRTR Law (Unit: Kilograms)

	JPSN (Japan PRTR-SDS Number)	Chemical Substances	FY2024						FY2023
			Emissions					Transferred	Emissions
			Atmospheric Emissions	Discharges into Public Waterways	Discharges into Soil	Internal Landfill	Total	Total	Total
Large Discharges of 10 Substances	598	Chloric acid and its potassium and sodium salt(*10)	0	116,023	0	0	116,023	0	137,288
	392	Hexane	25,645	0	0	0	25,645	135,758	20,699
	94	Chloroethylene (synonym: Vinyl chloride)	15,500	561	0	0	16,061	946	13,632
	595	Ethylenediaminetetraacetic acid and its potassium and sodium salts(*11)	0	8,777	0	0	8,777	3,442	19,521
	275	Sodium dodecyl sulfate	0	8,479	0	0	8,479	0	8,504
	420	Methyl methacrylate	5,304	37	0	0	5,341	1	5,024
	134	Vinyl acetate	4,912	312	0	0	5,224	0	14,257
	232	N,N-Dimethylformamide	3,446	1,212	0	0	4,658	233,547	3,418
	7	Butyl acrylate	4,447	1	0	0	4,448	3,737	3,313
	157	1,2-Dichloroethane	3,817	163	0	0	3,980	0	2,998
Total Other than the 10 Substances Above			15,418	5,148	0	0	20,566	93,684	23,247
Grand Total for All Substances			78,489	140,712	0	0	219,200	471,115	251,901

Note: Of the 515 substances subject to the PRTR Law, Kaneka reports about 59 items.

*10 FY2023 figures for chloric acid and its potassium and sodium salt were revised because some data had been omitted.

*11 From FY2024, the method of calculating ethylenediaminetetraacetic acid and its potassium and sodium salt were revised, from a method using reference values to a method based on actual measurements.

■ Group Companies in Japan Emissions Subject to the PRTR Law (Unit: Kilograms)

	JPSN (Japan PRTR-SDS Number)	Chemical Substances	FY2024						FY2023
			Emissions					Transferred	Emissions
			Atmospheric Emissions	Discharges into Public Waterways	Discharges into Soil	Internal Landfill	Total	Total	Total
Large Discharges of 10 Substances	232	N,N-Dimethylformamide	42,921	0	0	0	42,921	16,868	35,040
	300	Toluene	31,172	0	0	0	31,172	869,026	26,924
	691	Trimethylbenzene	2,711	0	0	0	2,711	0	2,805
	80	Xylene	2,530	0	0	0	2,530	0	2,619
	186	Dichloromethane (synonym: Methylene chloride)	1,580	0	0	0	1,580	24,440	2,528
	392	Hexane	1,000	0	0	0	1,000	19,516	470
	355	Bis(2-ethylhexyl) phthalate	374	30	0	0	404	227,745	345
	56	Ethylene oxide	158	0	0	0	158	0	196
	438	Methylnaphthalene	67	0	0	0	67	1,534	72
	731	Heptane	5	0	0	0	5	5,339	—
Total Other than the 10 Substances Above			4	3	0	0	7	20,280	512
Grand Total for All Substances			82,523	33	0	0	82,556	1,184,748	71,509

Note: Of the 515 substances subject to the PRTR Law, Group companies in Japan report about 35 items.

Reducing Waste and Recycling Resources

Reducing Industrial Waste Sent to Final Landfill

Note: Amounts reported here may not fully match, due to rounding.

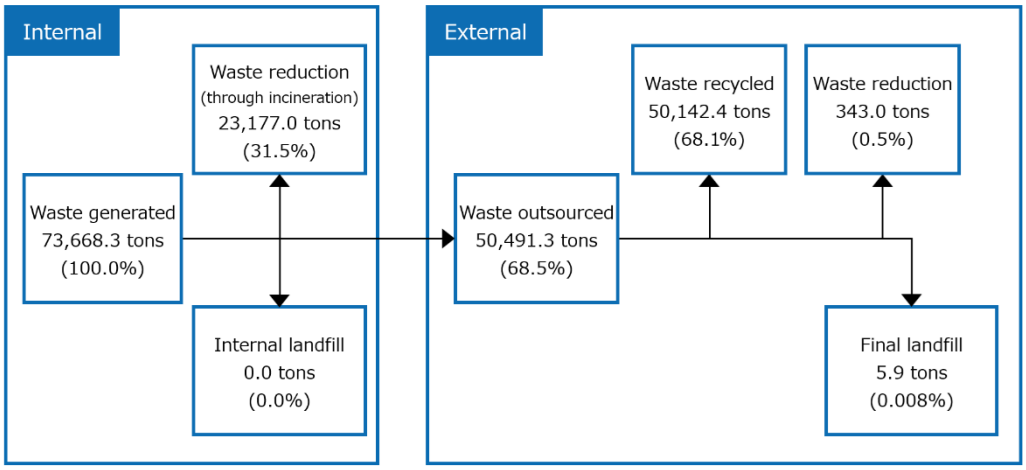
		FY2020	FY2021	FY2022	FY2023	FY2024
Waste Generated(*1) (Unit: Thousand tons)	Kaneka	72	65	62	65	74
	Group companies in Japan	17	16	15	14	14
	Overseas Group companies	16	17	16	16	20(*2)
	Kaneka Group	105	98	93	95	108 ★
Volume of Waste Sent to Final Landfill(*1) (Unit: Tons)	Kaneka	29.4	34.5	23.7	59.9	5.9
	Group companies in Japan	450	316	256	248	221
	Overseas Group companies	6,301	5,110	4,234	3,788	3,538
	Kaneka Group	6,780	5,460	4,514	4,096	3,764 ★
Rate of Waste Sent to Final Landfill (%)	Kaneka	0.041	0.053	0.038	0.092	0.008
	Group companies in Japan	2.7	1.9	1.8	1.7	1.6
	Overseas Group companies	39.9	29.6	25.7	24.1	17.3
	Kaneka Group	6.5	5.5	4.8	4.3	3.5 ★
External Recycling (Unit: Thousand tons)	Kaneka	47	40	38	40	50
	Group companies in Japan	8	9	9	9	9
	Overseas Group companies	5	7	5	5	6(*3)
	Kaneka Group	61	55	53	55	66 ★

*1 Calculations for overseas Group companies include waste for which the classification as industrial waste is unclear.

*2 In FY2024, certain overseas Group companies changed their method of measuring the amount of waste generated to a method required by local laws and regulations.

*3 In FY2024, certain overseas Group companies changed their method of calculating disposal classifications to a method required by local laws and regulations.

■ Waste Flow: From Generation to Landfill (FY2024 results at Kaneka)



Safety

Basic Policy

Placing the top priority for management on safety, we have established the Basic Policy on Safety, under which all employees as well as all persons working at the Kaneka Group and our partner companies work to create safe and healthy workplaces, pursuing the goal of no accidents and no disasters.

■ Comprehensive Disaster Drills

Manufacturing Site	Date	Participants	Details
Takasago Manufacturing Site	December 16, 2024	1,971	An earthquake resulting in a fire caused by hazardous material leakage
Osaka Manufacturing Site	October 22, 2024	1,077	An earthquake resulting in a fire caused by hazardous material leakage
Shiga Manufacturing Site	December 24, 2024	374	An earthquake resulting in a fire caused by hazardous material leakage
Kashima Manufacturing Site	October 16, 2024	75	An earthquake resulting in a fire caused by hazardous material leakage
Tomatoh (Hokkaido) Manufacturing Site	March 4, 2025	19	An earthquake resulting in a fire

■ OSHMS Certifications

Manufacturing Site	Location	Certification Date	Certification No.
Takasago Manufacturing Site	Hyogo	March 10, 2008	08-28-13
Osaka Manufacturing Site	Osaka	August 21, 2007	07-27-10
Shiga Manufacturing Site	Shiga	January 15, 2008	08-25-6
Kashima Manufacturing Site	Ibaraki	December 13, 2010	10-8-26

■ Accident Frequency Rate/ Severity Rate

CY: Calendar Year		CY2020	CY2021	CY2022	CY2023	CY2024
Accident Frequency Rate	Kaneka	0.00	0.19	0.00	0.35	0.00 ★
	All Group companies in Japan and overseas	0.26	0.25	0.50	0.44	0.16
	Kaneka Group	0.18	0.23	0.35	0.42	0.11
	All Japanese Industry	1.95	2.09	2.06	2.14	2.10
	Chemical Industry	0.93	1.07	1.16	1.04	1.23
Accident Severity Rate	Kaneka	0.00	0.00	0.00	0.00	0.00 ★
	All Group companies in Japan and overseas	0.00	0.00	0.03	0.01	0.00
	Kaneka Group	0.00	0.00	0.02	0.01	0.00
	All Japanese Industry	0.09	0.09	0.09	0.09	0.09
	Chemical Industry	0.03	0.02	0.06	0.03	0.04

Note: Accident Frequency Rate is an indicator that shows the frequency of occupational accidents that caused death and/or injury by indicating the number of casualties per total 1 million working hours.

Accident Severity Rate is an indicator that shows the level of severity of occupational accidents by indicating the number of lost work days per total 1,000 working hours. The number of lost work days is calculated as equivalent to the number of days lost from work due to an accident resulting in work absence.

Scope: Includes manufacturing sites with regular employees, contract employees, and temporary employees dispatched from other companies. Employees seconded to or from other companies and employees of partner companies are not included.

■ Accidents Resulting / Not Resulting in Lost Time

CY: Calendar Year	CY2020	CY2021	CY2022	CY2023	CY2024
Lost time at Kaneka	0	3	0	4	0
No lost time at Kaneka	0	4	0	2	2
Lost time at Group companies	4	5	7	8	3
No lost time at Group companies	1	5	10	2	4
Kaneka Group	5	17	17	16	9

Note: The number of occupational accidents includes those among employees at Kaneka and partner companies working in the Kaneka Group.

Quality

Basic Policy

Aiming to benefit society and satisfy customers through a stable supply of safe and reliable products and services, Kaneka Group has set Quality Management Regulations to ensure thorough day-to-day quality control and product safety across the supply chain, from product design and development to delivery to customers.

Certification Acquisition Status, Including ISO 9001(as of March 31, 2025)

Division or Group Company (SV:Solutions Vehicle)	the quality management system	Major Products
KANEKA CORPORATION		
Vinyls and Chlor-Alkali SV	ISO 9001	Caustic soda, hydrochloric acid, sodium hypochlorite etc.
Performance Polymers (MOD) SV	ISO 9001	Kane Ace™B, Kane Ace™PA, Kane Ace™MX etc.
Performance Polymers (MS) SV	ISO 9001	Kaneka MS Polymer™, Kaneka Gemlac™, KANEKA XMAP™ etc.
Foam & Residential Techs SV	ISO 9001	Eperan™, Kanepearl™, Kanelite™ etc.
E & I Technology SV	ISO 9001	Apical™, Pixeo™, Elmech™ etc.
PV & Energy management SV	ISO 9001, JIS Q8901	Photovoltaic modules etc.
Medical SV	ISO 13485	Adsorbents, catheters, in-vitro diagnostics etc.
Takasago Manufacturing Site Pharmaceutical Department	ISO 22000	Coenzyme Q10 (Kaneka Q10™, Kaneka QH™)
Foods & Agris SV	ISO 9001	Margarine, edible oils and fats, yeast etc.
Takasago Manufacturing Site Foods Manufacturing Department	ISO 9001, FSSC 22000	Margarine, edible oils and fats, yeast etc.
OLED Business Development Project	ISO 9001	Organic electroluminescent lighting
Green Planet Project	ISO 9001	Biodegradable polymer and molded products
Showa Kasei Kogyo Co., Ltd.	ISO 9001	Plastic compounds
Tatsuta Chemical Co., Ltd.	ISO 9001	Plastic film, plastic sheet
Sanvic Inc.	ISO 9001	Synthetic resin sheets and films
Tobu Chemical Co., Ltd.	ISO 9001	Plastic wallpaper, vinyl chloride resin wallpaper
Cemedine Co., Ltd.	ISO 9001	Development and manufacture of general and industrial adhesives etc.
Hokkaido Kanelite Co., Ltd.	ISO 9001	Eperan™, Kanepearl™, Kanelite™ etc.
Kyushu Kanelite Co., Ltd.	ISO 9001	Eperan™, Kanepearl™, Kanelite™ etc.

Kanto Styrene Co., Ltd.	ISO 9001	Bead technique-based polystyrene foam molded
Kaneka Foam Plastics Co., Ltd.	ISO 9001	Bead technique-based polyolefin molded
Tamai Kasei Co., Ltd.	ISO 9001	Phase Change Material (PCM) (Patthermo™)
Vienex Corporation	ISO 9001	Electronic products
Kaneka Solartech Corporation	ISO 9001	Photovoltaic modules etc.
Kaneka Solar Marketing Corporation	ISO 9001	Photovoltaic modules etc.
Tochigi Kaneka Corporation	ISO 9001	Multilayer insulating materials, solar panel assembly
Kaneka Medix Corporation	ISO 13485	Adsorbents, catheters, in-vitro diagnostics etc.
Kaneka Medical Tech Corporation	ISO 13485	Endoscopic instruments, catheter electrodes
Kaneka Foods Manufacturing Corporation	ISO 9001, FSSC 22000, ISO 17025	Margarine, fillings etc.
Tokyo Kaneka Foods Manufacturing Corporation	ISO 9001, FSSC 22000, ISO 17025	Margarine, fillings etc.
Kaneka Foods Corporation	ISO 9001	Processed foods, raw materials, sales of food processing machinery etc.
NJF Co., Ltd.	ISO 9001	Feed, fertilizer
Shinka Shokuhin Co., Ltd.	ISO 9001, ISO 22000	Modifiers for bread and confectionery, processed fruit products etc.
Taiyo Yushi Corporation	ISO 9001, FSSC 22000, ISO 22716	Margarine, shortening, soaps, cosmetics etc.
Kaneka Sun Spice Corporation	ISO 9001, FSSC 22000	Spice, food additives、general processed foods etc.
Nagashima Shokuhin Co., Ltd.	ISO 9001, FSSC 22000	Frozen puff pastry dough and frozen cookie sheets
OLED Aomori Co., Ltd.	ISO 9001	Organic electroluminescent lighting
Kaneka Belgium N.V.	ISO 9001	Kane Ace™, Eperan™, Kaneka MS Polymer™ etc.
Kaneka North America LLC	ISO 9001	Apical™, Kane Ace™, Kaneka MS Polymer™ etc.
Kaneka (Malaysia) Sdn. Bhd.	ISO 9001	Kane Ace™
Kaneka Eperan Sdn. Bhd.	ISO 9001, IATF 16949	Polyethylene foam, polypropylene foam beads and planks etc.
Kaneka Paste Polymers Sdn. Bhd.	ISO 9001	Vinyl chloride paste resin
Kaneka Innovative Fibers Sdn. Bhd.	ISO 9001	Synthetic fibers (FPW, iMODA)
Kaneka Apical Malaysia Sdn. Bhd.	ISO 9001	Apical™
Kaneka MS Malaysia Sdn. Bhd.	ISO 9001	Kaneka MS Polymer™
Kaneka Eperan (Suzhou) Co., Ltd.	ISO 9001	Bead technique-based polyolefins (Eperan™, Eperan PP™)
Kaneka (Foshan) High Performance Materials Co., Ltd.	ISO 9001	Bead technique-based polyolefins (Eperan™, Eperan PP™)

Kaneka (Thailand) Co., Ltd.	ISO 9001, IATF 16949	Mini pellets and polyolefin beads
Kaneka Medical Vietnam Co., Ltd.	ISO 13485	Catheters (parts)
Endo Stream Medical Ltd.	ISO 13485	Endovascular treatment devices
Kaneka Eurogentec S.A.	ISO 9001, ISO 13485	Reagents for life science applications、in vitro diagnostic oligonucleotides
Anaspec Inc.	ISO 9001	Peptides, antibodies, synthetic resins, amino acids, and reagents for research
AB-Biotics, S.A.	FSSC 22000, ISO 13485	Probiotic supplements, medical devices using probiotic extracts
KSS Vietnam Co., Ltd.	ISO 9001, ISO 22000	Pepper, herbs, mixed spices etc.
PT. Kaneka Foods Indonesia	FSSC 22000	Cooking fillings, margarines, modifiers for bread etc.

ISO 13485: Sets an international standard for comprehensive management system requirements for the design and manufacture of medical equipment.

ISO 22000: Sets an international standard for food safety management systems.

Food Safety System Certification 22000 (FSSC 22000): Offers a complete certification Scheme for Food Safety Management Systems based on ISO 22000, ISO/TS 22002-1, and additional FSSC 22000 requirements.

ISO 22716: Offers guidelines on the Good Manufacturing Practices (GMP) of cosmetic products.

ISO 17025: Offers general requirements for the competence of testing and calibration laboratories; criteria based on which an accreditation body assesses whether the relevant testing and calibration laboratory can produce accurate measurement and calibration results.

IATF 16949: Sets a sector standard for quality management systems based on ISO 9001 with the addition of automobile industry-specific requirements.

JISQ 8901: Defines requirements for reliability assurance systems (design, manufacturing, and performance assurance) for ground-mounted solar cell (PV) modules.

Intellectual Property

■ Number of Patents Held

（Unit: Number）

	FY	Material SU	Quality of Life SU	Health Care SU	Nutrition SU	Other	Total
Japanese	2020	888	1,608	539	274	10	3,319
	2021	867	1,582	558	267	11	3,285
	2022	860	1,638	575	269	12	3,354
	2023	845	1,672	605	291	13	3,426
	2024	828	1,654	620	309	10	3,421
Foreign	2020	956	1,463	580	467	1	3,467
	2021	923	1,520	587	441	2	3,473
	2022	862	1,565	607	343	2	3,379
	2023	856	1,526	590	331	2	3,305
	2024	836	1,534	605	292	1	3,268

Human Resources

The scope of reporting is limited to Kaneka (including seconded employees). If the aggregation range is different, a note is clearly provided.

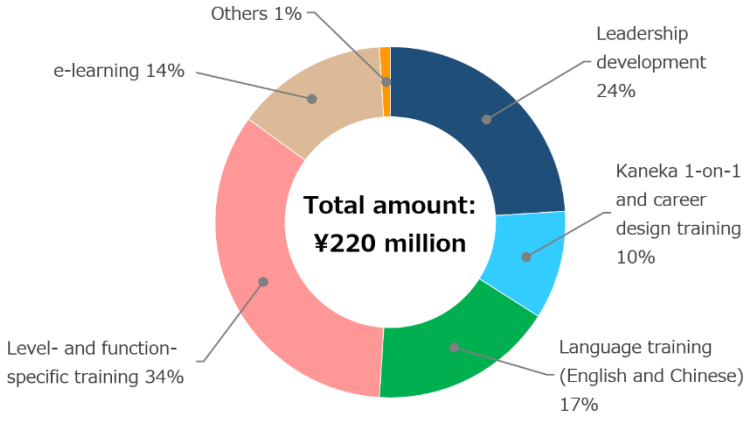
Basic Information

			FY2022	FY2023	FY2024
Number of employees	(Consolidated)		11,545	11,544	11,512
	(Kaneka)	Total	3,856	3,801	3,797
		Males	3,344	3,258	3,228
		Females	512	543	569
		Percentage of females	13.3	14.3	15.0
Average age	(Kaneka)		41.6	41.6	41.6
Years of service	(Kaneka)		17.7	17.4	17.3
Average annual salary (yen)	(Kaneka)		7,731,882	7,971,831	8,125,682
Labor union members	(Kaneka)		2,941	2,886	2,898

Note: As of March 31 each year

Development of Human Resources and Leaders Centered on Kaneka 1-on-1

■ Results of Company-wide Training (Kaneka：FY2024)



■ Development of Leaders （Unit: Persons）

Program	Content	FY2022	FY2023	FY2024	Total from start of program
Hitotsubu-no Tane Momi Juku	Lectures and exercises by the top management and first-class instructing staff targeted at future leaders and management personnel	12 (of which, female 3)	12 (of which, female 3)	12 (of which, female 3)	121 (of which, female 13)
Leadership Training	Acquiring and practicing leadership skills and follow-up	56	53	62	1,580

Note: Aggregated data for Kaneka and Group companies in and outside Japan.

■ Kaneka 1-on-1 Workshop （Unit: Persons）

Target	Content	FY2022	FY2023	FY2024	Total from start of program
Division heads	Workshops to make heads of organizations aware of their influence as leaders, with the notion that organization heads should devote 80% of their energy to developing subordinates.	—	10	122	132
Executives	Workshops for managers who conduct 1-on-1 to link team member growth with work results and achieve both through dialogue.	89	43	113	750
General employees	Workshops for members who conduct 1-on-1 to envision their own growth plans and raise the quality of dialogue.	—	40	102	142

■ Training and Education （Unit: Persons）

	Purpose of training	Program	FY2022	FY2023	FY2024
Language education	Acquisition of languages required for overseas businesses and assignments	English and Chinese language training (by selection)	70	74	73
		English and Chinese language training (by application)	274	272	284
		Language training before overseas transfer	7	9	17
	Acquisition of advanced language proficiency and cross-cultural understanding	Work experience at overseas Group companies (overseas training)	1	0	1
Human rights / Compliance education	Human rights/ Compliance education	Harassment prevention training	3,858	4,046	4,130
		Introductory training for new employees	74	98	103
		Training for newly appointed managers	65	59	67
	Acquisition of workforce management knowledge and mindset required for managers	Compliance training for managers	862	837	942

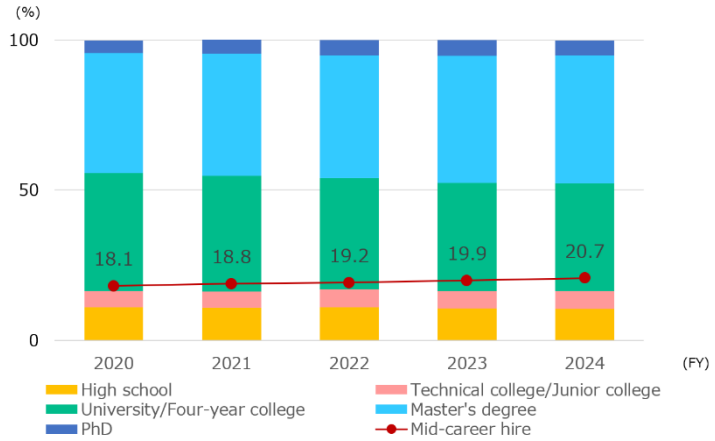
Note: Harassment prevention training includes both regular and contract employees.

■ Training Costs (per Person)

	FY2020	FY2021	FY2022	FY2023	FY2024
Costs（thousands of yen）	58.4	59.7	57.5	62.1	67.1

Promotion of Diversity

■ Composition of Executive Team



■ Mid-Career Hires in Each Area

(Unit: Persons)

	FY2020	FY2021	FY2022	FY2023	FY2024
Research and development	19	17	16	31	30
Manufacturing, engineering	2	3	13	24	29
Sales, management, etc.	13	31	43	32	38
Percentage of mid-career hiring(%)	22.1	38.1	49.3	46.8	48.7

■ Implementation of Career Development and Life Design Support Activities

(Unit: Persons)

FY2020	FY2021	FY2022	FY2023	FY2024
115	487	424	373	257

■ Employment Rate of Persons with Disabilities

(Unit: %)

	FY2020	FY2021	FY2022	FY2023	FY2024
Employment rate of persons with disabilities	2.38	2.53	2.35	2.60	2.65
Legally mandated employment rate	2.2	2.3	2.3	2.3	2.5

■ Number and Percentage of Female Executives and Candidates

		FY2020	FY2021	FY2022	FY2023	FY2024
Executives	(persons)	28	33	36	43	54
	(%)	3.3	3.8	4.1	5.1	6.1
Assistant managers	(persons)	99	118	142	166	183
	(%)	7.5	9.0	10.7	12.3	13.4
of which, level 1 Assistant managers	(persons)	20	29	42	44	42

■ Percentage of Females in Recruitment (Unit: %)

	FY2020	FY2021	FY2022	FY2023	FY2024
Recruitment of new graduates	28.3	18.1	21.6	25.3	28.4
Mid-career hires	23.5	29.4	31.9	25.3	23.7
Overall recruitment	27.3	22.4	26.7	25.3	26.1

■ Childcare Leave

		FY2020	FY2021	FY2022	FY2023	FY2024
Employees taking childcare leave	Male	17	47	53	57	72
	Female	19	22	20	16	20
Rate of employees taking childcare leave (%)	Male	14	31	44	42	51
	Female	118	78	125	94	111
Rate of male employees taking childcare leave, including company-specific systems (leave for wife's childbirth) (%)		—	78	99	82	93
Return rate of employees taking childcare leave (%)	Male	100	98	100	100	100
	Female	100	100	100	100	100

■ Number of Users (Unit: Persons)

Program	Term and period		FY2022	FY2023	FY2024
Child nursing care leave	By the beginning of a semester for a child in the 4th grade (5 days per year per person, maximum of 10 days per year for an employee with two or more children)	Male	129	162	201
		Female	62	76	74
Shorter work–hours program	By the beginning of a semester for child in 7th grade (maximum of 2 hours per day per person)	Male	4	8	12
		Female	61	73	91
Childcare and nursing care support leave	For childcare (children under 3 years of age) and nursing care (for 48 months from the time when nursing care becomes necessary); up to 20 days of paid leave per person		254	315	329

Promotion of Wellness

■ Health and Productivity Management Index (Unit: %)

	FY2020	FY2021	FY2022	FY2023	FY2024
Rate of taking medical checkup and interview	100.0	100.0	100.0	100.0	100.0
Rate of taking stress check	96.8	97.2	96.6	97.1	97.7
Rate of receiving specific health guidance	13.8	29.2	43.2	58.8	69.9
Percentage of employees who smoke	23.8	22.6	21.9	21.9	20.4

■ Work Performance Indicators

	FY2020	FY2021	FY2022	FY2023	FY2024
Absenteeism (%) (*1)	1.7	1.9	1.8	1.6	1.7
Presenteeism (%) (*2)	71.0	71.0	71.0	71.0	76.0
Work Engagement (*3)	2.6	2.6	2.6	2.6	2.7

*1 Percentage of people absent from work for 30 days or more due to illness, injury, mental illness, etc.

*2 In employee surveys, responses (maximum of 100%) are collected and average values are calculated to indicate levels of performance.

Until FY2023: "On a scale from 1% to 100%, where 100% is the best job performance you could have at peak physical and mental condition, how would you rate your overall job performance (over a certain period of time)."

Starting in FY2024, based on the Single-Item Presenteeism Question (SPQ, University of Tokyo single-question version): "On a scale from 1% to 100%, where 100% is the best job performance you could have at your job if unimpeded by sickness or injury, how would you rate your overall job performance (over a certain period of time)."

*3 Overall averages of the employee surveys are calculated from average values of the following categories:

Until FY2023: Responses to two questions (level of energy, pride in work) on the Brief Job Stress Questionnaire (short version, 80 questions on a 4-point scale).

Starting in FY2024: Responses to three questions (level of energy, pride in work, engagement) on the short version of the Utrecht Work Engagement Scale (UWES, questions on a 4-point scale).

■ Number of Days and Rate of Paid Leave Taken

	FY2020	FY2021	FY2022	FY2023	FY2024
Number of Days	13.0	13.2	14.1	14.7	14.6
Rate of Paid Leave Taken	66.6	68.0	72.7	76.1	76.0

Calculation Methods for Data of Indicators Related to Environment

Calculation methods for data of indicators related to the environment are as follows.

【Main Raw Materials, Energy, Products】

Main Raw Materials	Raw materials calculated in or converted to tons
Energy Consumption	Energy consumption is calculated based on the Energy Saving Law (Act on Rationalization of Energy Use and Shift to Non-fossil Energy of Japan). However, the amount of electricity or steam sold by Kaneka to outside parties is not deducted from Kaneka's energy consumption. The boundaries are consistent with the Energy Saving Law and the Act on Promotion of Global Warming Countermeasures of Japan and include all manufacturing sites and other facilities. The GWh conversion value, which is commonly used internationally, is used as a unit of energy. The unit calorific value coefficient of each fuel uses the latest value at the time of calculation based on the Act on Promotion of Global Warming Countermeasures of Japan. Energy other than electricity is converted to GWh after converting to heat GJ. Converted at 1 GWh = 3,600 GJ.
Energy Intensity Index	Energy intensity is a numerical value calculated by dividing the energy used in manufacturing by the volume of activity (production volume at four parent manufacturing sites). The energy intensity index is calculated by indexing the energy intensity, with FY2013 used as the base year of 100. Four parent manufacturing sites: Takasago Manufacturing Site, Osaka Manufacturing Site, Shiga Manufacturing Site, and Kashima Manufacturing Site. The Tomatoh (Hokkaido) Manufacturing Site, completed in August 2024, is not included.
Products	Products calculated in or converted to tons

【Greenhouse Gas (GHG)】

GHG Emissions	GHG emissions are calculated referring the Greenhouse Gas Protocol, "A Corporate Accounting and Reporting Standard REVISED EDITION". Figures represent the total amount of energy origin CO_2 emissions, non-energy origin CO_2 emissions, the CO_2 equivalent of methane, N_2O, and NF_3 emissions. CO_2 emission factors for steam, units of heat for each fuel, and CO_2 emission factors for each fuel both in Japan and outside Japan use values specified by the Act on Promotion of Global Warming Countermeasures of Japan. Outside Japan, however, if a value is specified in the country concerned, that value is used. As CO_2 emission factors for electricity, the basic value for each power company was used for calculations in Japan and the value for each power company and IEA country emission factors were used for calculations outside Japan. IEA country emission factors are calculated using data from two years prior to the year calculated (e.g. 2022 emission factors are used for calculations of FY2024 GHG emissions). The boundaries are the same as those for energy consumption.
Energy Origin CO_2 Emission Intensity Index	CO_2 emission intensity is a numerical value calculated by dividing energy origin CO_2 emissions associated with production activities, which are calculated using a fixed emission factor unique to Kaneka, by the volume of activity, with FY2013 indexed to 100. Using a fixed emission factor makes it easier to see the impact of our activities.

【Water】

Water Consumption	Total industrial water, water supply, seawater, river water, groundwater, and other water consumed at each site. Does not include water consumption at the tank yard of Kaneka Malaysia.
Wastewater Discharges	Total wastewater discharged to public waterways (sea, lakes, rivers, etc.) and wastewater discharged to sewers. At some sites that do not get accurate quantity of wastewater discharges, wastewater discharge is considered to be the same as water consumption. Does not include water consumption at the tank yard of Kaneka Malaysia.

【Water Quality in Water Areas】

Businesses Included in Calculation	In FY2024, the method of calculating data was changed to include only sites for which water quality measurement is required.
Chemical Oxygen Demand	Total chemical oxygen demand emissions into public waterways (sea, lakes, rivers, etc.). Calculated as chemical oxygen demand concentration at the discharge outlet multiplied by amount of drainage from each drain to public waterways.
Suspended Solids	Total suspended solid emissions into public waterways (sea, lakes, rivers, etc.). Calculated as suspended solid concentration at the discharge outlet multiplied by amount of drainage from each drain to public waterways.
Nitrogen	Total nitrogen emissions into public waterways (sea, lakes, rivers, etc.). Calculated as nitrogen concentration at the discharge outlet multiplied by amount of drainage from each drain to public waterways.
Phosphorous	Total phosphorous emissions into public waterways (sea, lakes, rivers, etc.). Calculated as phosphorous concentration at the discharge outlet multiplied by amount of drainage from each drain to public waterways.

【Atmospheric Emissions】

SOx	Refers in principle to total sulfur oxides emitted from facilities for which measurement is required(*1). Calculated as annual amount of dry exhaust gas at each facility multiplied by SOx (SO_2) concentration. Sulfur oxide (SOx) emissions (tons) = SOx concentration (ppm) x 10^{-6} x dry exhaust gas (Nm^3/h) x annual facility operation hours (h) x 64/22.4 x 10^{-3}
NOx	Refers in principle to total nitrogen oxides emitted from facilities for which measurement is required(*1). Calculated as annual amount of dry exhaust gas at each facility multiplied by NOx concentration. Nitrogen oxides (NOx) emissions (tons) = NOx concentration (ppm) x 10^{-6} x dry exhaust gas (Nm^3/h) x annual facility operation hours (h) x 46/22.4 x 10^{-3}
Soot and Dust	Refers in principle to total soot and dust emitted from facilities for which measurement is required(*1). Calculated as annual amount of dry exhaust gas at each facility multiplied by soot and dust concentration.

	Soot and dust emissions (tons) = soot and dust concentration (g/Nm³) x dry exhaust gas (Nm^3/h) x annual facility operation hours (h) x 10^{-6}

*1 In FY2024, for the Kaneka Malaysia Group, facilities that do not involve fuel combustion are not included in calculations.

【Environmental Accounting (Investments, Expenditures)】

Pollution Prevention	Pollution prevention costs in order to control environmental impacts that occur in our business areas (air and water pollution prevention)
Environmental Conservation	Figures do not include investment and expense amounts related to environmental conservation.
Resource Recycling	Costs of processing industrial and general waste
Upstream and Downstream	Costs of recycling, collection, and appropriate processing of products, and costs of recycling, collection, and appropriate processing of containers and packaging. Includes supply chain management costs (green purchasing, guidance for vendors on reducing environmental impacts and building environmental management systems, etc.).
Management Activities	Costs required for environmental conservation activities at each manufacturing site (environmental education for employees and environmental impact monitoring and measurement).
Research and Development	Costs for research and development of products contributing to environmental conservation and of ways of reducing environmental impacts at the product manufacturing stage (figures do not include research and development investment amounts)
Social Activities	Costs of greening, beautification, landscape preservation, and disclosure of environmental information
Environmental Damage	Costs for addressing environmental damage (payment of sulfur oxide emission charges, etc.)

【Environmental Accounting (Economic Impacts)】

Revenue from Recycling	Total sales amount of off-grade materials and collected items obtained by recycling that resulted in paid transactions (valuable resources).
Cost Reductions by Better Resource Efficiency (Output per Unit of Input)	Total amount of reduction in purchase costs of raw materials, etc. through resource conservation activities and unit cost improvements.
Waste Disposal Cost Reductions by Recycling	Total amount of reduction in processing costs due to reduction of waste through recycling activities.
Cost Reductions by Energy Conservation	Total amount of reduction in energy costs through energy conservation activities.

【Environment Efficiency】

Total Environmental Impact	Kaneka assesses the environmental impacts of our production activities using Environmental Impact Points (EIP), which are compiled using the JEPIX methodology (*1).

	*1 The Japan Environmental Policy Priorities Index (JEPIX) methodology involves the calculation of an "eco-factor" coefficient for each emitted substance that has an environmental impact, using a ratio of the annual target for emissions under national environmental policies versus actual annual emissions ("Distance to Target"). The eco-factors are then multiplied by a quantity for each environmental impact to produce a single integrated indicator known as Environmental Impact Points (EIP). Calculations of eco-factors are done by the JEPIX Project (www.jepix.org, in Japanese).
Environmental Efficiency	Environmental efficiency is a yardstick to measure efforts to maximize value while minimizing environmental impacts, with the aim of achieving sustainable growth. Kaneka calculates this by dividing net sales (yen) by the EIP.

【Scope 3 GHG Emissions】

Category 1 Purchased Goods/Services	The calculation was made using emission factors listed in the LCI database AIST-IDEA ver. ver.3.5.1 "IPCC 2021 without LULUCF AR6" (National Institute of Advanced Industrial Science and Technology) with the purchase results in this fiscal year considered as the volume of activity. The coverage rate was 100% on a raw material purchasing basis.
Category 2 Capital Goods	The calculation was made by multiplying investments in each capital formation area by emission factors listed in the Emissions Unit Database for Calculation of Greenhouse Gas Emissions, etc. by Organizations throughout the Supply Chain, (ver. 3.5) published by the Ministry of the Environment of Japan. The coverage rate was 100% on an investment amount basis.
Category 3 Fuel-and Energy-related Activities	The calculation was made by multiplying electric power, steam, and fuel consumption by emission factors listed in the Emissions Unit Database for Calculation of Greenhouse Gas Emissions, etc. by Organizations throughout the Supply Chain (ver. 3.5) published by the Ministry of the Environment of Japan and the LCI database AIST-IDEA ver.3.5.1 "IPCC 2021 without LULUCF AR6" (National Institute of Advanced Industrial Science and Technology). The coverage rate for organizations subject to the calculation was 100% on energy consumption.
Category 4 Upstream Transportation and Distribution	The calculation was made using a calculation method stipulated in the Measures Pertaining to Consigners of the Energy Saving Law. The coverage rate was 100% on a transportation volume (ton-kilometer) basis.
Category 5 Waste Generated in Operations	The calculation was made by multiplying the volume of waste by type from all Kaneka Group facilities by emission factors listed in the Emissions Unit Database for Calculation of Greenhouse Gas Emissions, etc. by Organizations throughout the Supply Chain (ver. 3.5) published by the Ministry of the Environment of Japan and the LCI database AIST-IDEA ver.3.5.1 "IPCC 2021 without LULUCF AR6" (National Institute of Advanced Industrial Science and Technology). The coverage rate was 100% on an amount of industrial waste generated basis.
Category 6 Business Travel	The calculation was made by multiplying travel costs by transportation mode and the number of stays by emission factors listed in the Emissions Unit Database for Calculation of Greenhouse Gas Emissions, etc. by Organizations throughout the Supply Chain (ver. 3.4) published by the Ministry of the Environment of Japan. The coverage rate was 100% on a

	basis of applied business travel expenses. The calculations for Group companies in Japan and overseas Group companies were made by multiplying the number of employees by the emission factor per employee as described in the Policy on Emissions Unit Values for Accounting of Greenhouse Gas Emissions, etc., by Organizations Throughout the Supply Chain (ver. 3.4) published by the Ministry of the Environment, Japan. The coverage rate was 100% on a per-employee basis.
Category 7 Employee Commuting	The calculation was made by multiplying travel costs by transportation mode by emission factors listed in the Emissions Unit Database for Calculation of Greenhouse Gas Emissions, etc. by Organizations throughout the Supply Chain (ver. 3.5) published by the Ministry of the Environment of Japan. The coverage rate was 100% on a basis of applied commuting method. The calculations for Group companies in Japan and overseas Group companies were made by multiplying the number of employees and number of working days per year as described in the Policy on Emissions Unit Values for Accounting of Greenhouse Gas Emissions, etc., by Organizations Throughout the Supply Chain (ver. 3.4)" published by the Ministry of the Environment, Japan. The number of working days per year was 244 days. The emission factors were multiplied by the number of employees and the number of working days by city category for each business site. The coverage rate was 100% on a per-employee basis.
Category 8 Upstream Leased Assets	According to company policy, we do not use leased assets for upstream operations, in principle. However, if some assets are leased, out of necessity, the emissions from them are included in Scope 1 or 2. The coverage rate was 100%.
Category 9 Downstream Transportation and Distribution	As a chemical company, Kaneka follows the Scope 3 calculation guidance for companies in the chemical sector. This category was thus excluded from the scope of calculation because of the difficulty of accurately grasping a wide range of downstream transportation and distribution operations due to the high percentage of intermediate products.
Category 10 Processing of Sold Products	As a chemical company, Kaneka follows the Scope 3 calculation guidance for companies in the chemical sector. This category was excluded from the scope of calculation because of the difficulty of accurately grasping a wide range of downstream product processing operations due to the high percentage of intermediate products.
Category 11 Use of Sold Products	Most products sold by Kaneka are plastics, chemicals, foods, and pharmaceuticals which do not generate emissions when used. Although some medical devices and organic LED lightings generate emissions upon used, it is difficult to accurately grasp the gauging usage, we used assumptions to estimate emission volumes. Our results confirmed that such emissions represented less than 0.1% of Kaneka's total Scope 3 emissions, the category was thus excluded from the calculation range.
Category 12 End-of-Life Treatment of Sold Products	Assuming that all products manufactured by Kaneka are discarded within the reporting year, production quantities are classified according to type of waste outlined in the Emissions Unit Database for Calculation of Greenhouse Gas Emissions, etc. by Organizations throughout the Supply Chain (ver. 3.5) published by the Ministry of the Environment of Japan. Figures are calculated by multiplying the emission factors listed in the database.
Category 13 Downstream Leased Assets	The calculation was made by multiplying the activity volume of leased assets by emission factors stipulated in the Act on Promotion of Global Warming Countermeasures according to

	the Basic Guidelines on the Calculation of Greenhouse Gas Emissions throughout the Supply Chain (ver. 2.7) published by the Ministry of the Environment of Japan. Since the emissions associated with assets leased to Group companies are included in the Scope 1 or 2 emissions of each company, they are included in Category 15.
Category 14 Franchises	This category was considered as an exception for calculation because Kaneka has no franchise stores.
Category 15 Investments	The emissions of Group companies were calculated using a calculation method stipulated in the Act on Promotion of Global Warming Countermeasures according to the Basic Guidelines on the Calculation of Greenhouse Gas Emissions throughout the Supply Chain (ver. 2.7) published by the Ministry of the Environment of Japan and then being multiplied by the relevant equity ratio. Investment in companies other than Group companies was excluded from the boundary of calculation because it has not been made to obtain profits.

【Energy Consumption in Logistics, CO_2 Emissions】

Energy Consumption (Crude Oil Equivalent)	Calculated based on the Energy Saving Law Guidebook for Consigners (ver. 7) issued by the Agency for Natural Resources and Energy of Japan.
Energy Intensity Index	Energy intensity index is calculated by using a calculation method stipulated in the Measures Pertaining to Consigners of the Energy Saving Law, indexing the energy intensity, with FY2006 used as the base year of 100.
CO_2 Emissions	Calculated based on the Greenhouse Gas Emissions Calculation and Reporting Manual (ver. 6.0) published by the Ministry of the Environment of Japan.

【Chemical Substances】

Emissions of Substances Subject to the PRTR Law	Emissions to the atmosphere, water areas, soil at each site and landfills at each site, the amount transferred into sewers and into waste are calculated based on the revised Enforcement Order of the Act on the Assessment of Releases of Specified Chemical Substances in the Environment and the Promotion of Management Improvement of Japan (the revised Enforcement Order of PRTR Law) (Enforced on April 1, 2023).
VOC	Total emissions of VOCs into the atmosphere among substances subject to the PRTR Law and the substances that Japan Chemical Industry Association selected from the PRTR Law substances and added voluntarily.
Hazardous Atmospheric Pollutants	Of the 23 revised "substances requiring priority action" in the report of the Central Environment Council (9th report) in October 2010, emissions to the atmosphere of acrylonitrile, vinyl chloride monomers, chloroform, 1,2-dichloroethane, dichloromethane, and 1,3-butadiene are calculated based on the atmospheric emissions of substances subject to the PRTR Law.

【Industrial Waste】

Industrial Waste Generated	Total amount of the amount of reduction by incineration at each site (difference between incinerated amount and the residue), the amount of landfill at each site and the amount of waste outsourced for external treatment.
Internal Reductions	Amount of reduction by incineration at sites (difference between incinerated amount and the residue).

Internal Landfill	Amount of final landfilled at sites.
Waste Outsourced	Amount of waste treated by external contractors.
External Recycling	Of outsourced waste, the total amount of industrial waste recycled through reuse, recycling, and heat recovery.
External Reductions	Of outsourced waste, the amount incinerated without heat recovery and reduced in weight. In the case of incineration, the amount obtained by subtracting total incineration residue from the total amount of industrial waste.
Volume of Waste Sent to Final Landfill	The total amount of waste outsourced to be sent directly to final landfill and sent to final landfill after outsourced incineration.
Rate of Waste Sent to Final Landfill	Percentage of the total amount of waste outsourced to be sent directly to final landfill and sent to final landfill after outsourced incineration divided by the total amount of industrial waste generated (%).

Independent Practitioner's Limited Assurance Report

To the President of KANEKA CORPORATION

Conclusion

We have performed a limited assurance engagement on whether selected environmental and social performance indicators (the "subject matter information" or the "SMI") presented in KANEKA CORPORATION's (the "Company") Data Sheet (the "Data Sheet") as of and for the year ended March 31, 2025 have been prepared in accordance with the criteria (the "Criteria"), which are established by the Company and are explained on the Data Sheet. The SMI subject to the assurance engagement is indicated in the Report with the symbol "★".

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Company's SMI as of and for the year ended March 31, 2025 is not prepared, in all material respects, in accordance with the Criteria.

Basis for Conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*, and International Standard on Assurance Engagements (ISAE) 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Our firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other Information

Our conclusion on the SMI does not extend to any other information that accompanies or contains the SMI (hereafter referred to as "other information"). We have read the other information but have not performed any procedures with respect to the other information.

Responsibilities for the SMI

Management of the Company are responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation of the SMI that is free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the SMI and appropriately referring to or describing the criteria used; and
- preparing the SMI in accordance with the Criteria
- making judgments and estimates that are reasonable in the circumstances
- preventing and detecting fraud
- supervision of other staff involved in the preparation of the SMI

Inherent limitations in preparing the SMI

As described in the Data Sheet, GHG emissions quantification is subject to uncertainty when measuring activity data, determining emission factors, and considering scientific uncertainty inherent in the Global Warming Potentials. Hence, the selection by management of a different but acceptable measurement method, activity data, emission factors, and relevant assumptions or parameters could have resulted in materially different amounts being reported.

Our Responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the SMI is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the management.

Summary of the work we performed as the basis for our conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the SMI that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the SMI and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of:

- assessing the suitability of the criteria applied to prepare the SMI;
- conducting interviews with the relevant personnel of the Company to obtain an understanding of the key processes, relevant systems and controls in place over the preparation of the SMI;
- performing analytical procedures including trend analysis;
- identifying and assessing the risks of material misstatements;
- evaluating whether the Company's process for developing estimates as well as its use of data, selection of the methods and assumptions were appropriate;
- performing site visits at the Company's plant in Takasago and the plants of its subsidiaries, Kaneka Foam Plastics Corporation Mooka and Kaneka Belgium N.V., which were determined through our risk assessment procedures;
- performing, on a sample basis, recalculation of amounts presented as part of the SMI;
- performing other evidence gathering procedures for selected samples; and
- evaluating whether the SMI was presented in accordance with the Criteria.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

/s/ Keisuke Inoue

Keisuke Inoue , Engagement Partner

KPMG AZSA Sustainability Co., Ltd.

Osaka Office, Japan

February 25, 2026