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Category	Materiality	Fiscal 2024 accomplishments	Progress of plan (○: on schedule, △: delayed)	Policies going forward	Current medium-term management plan KPIs	Reporting boundary			Fiscal 2024 results	Fiscal 2026 targets	Fiscal 2030 targets	Competent department	Relevant SDGs targets
						Non- consolidated	Domestic consolidated	Overseas consolidated					
CSV	Contribution to solving social issues through business	Named MGC Group eco-friendly products “Sharebeing” and established a logo mark	○	Promote the expansion of Sharebeing products	Sales of MGC Group eco-friendly products	●	●	●	¥214.3 billion	¥270.0 billion	¥500.0 billion	CSR & IR Division	<div><div>3.9</div><div>8.2</div><div>9.4 9.5</div><div>12.3</div></div>
	Promotion of innovative R&D	● Strengthened allocation of resources to growth target areas (ICT, mobility, medical/food) ● Strengthened exploration of themes aimed at promising new products and business creation ● Started a DX Promotion Working Group centered on a DX technology exchange among the MGC Group	○	● Revise strategic research areas as needed and continue strengthening resource allocation ● Create and utilize an exploration field map indicating promising areas ● Promote the utilization of DX by increasing the percentage of DX human resources among research personnel	Percentage of R&D cost contributing to increased resilience of business portfolio*1	●	●	●	69%	60% or higher	60% or higher	Research & Development Division	<div><div>8.2</div><div>9.4 9.5</div></div>
					Percentage of research personnel contributing to solving climate change issues	●	●	●	33%	25% or higher	25% or higher		
					Percentage of DX human resources among research personnel*2	●	●	●	79%	75%	80%		
E	Proactive response to environmental problems	● Promoted businesses contributing to the reduction of GHG emissions (CCS, Carbopath™, etc.) ● Improved percentage of implementation of renewable energy	○	Promotion of reduction in GHG emissions according to MGC's Roadmap to Carbon Neutrality	Reduction in GHG emissions (compared to fiscal 2013)	●	●	●	31% reduction (estimated)	33% reduction	39% reduction	Production Technology Division	<div><div>3.9</div><div>6.3</div><div>7.2</div><div>11.6</div></div>
		● Confirmed the importance of waste reduction, reuse, and recycling at MGC Group companies ● Promoted river and harbor cleanup activities and greening activities around locations in Japan ● Conducted water risk and stress assessments, water being an important resource for manufacturing chemicals	○	● Promote waste reduction, reuse, and recycling across the entire MGC Group, and strengthen support for Group companies ● Conduct risk management for sustainable use of water resources and promote water reuse*2	Zero waste emission rate*3	●	●		1.1 %	1.2%	1.0%	Environment Safety & Quality Assurance Division	
	Highly energy- and resource-efficient production	● Promoted resource and energy conservation through improvements in manufacturing plant control, etc. ● Expanded the use of raw materials derived from ingredients with a low environmental impact to improve the sustainability of raw material supply	○	● Enhance information management at production sites through DX technology, and promote more stable and safer production activities ● Expand further use of raw materials derived from ingredients with a low environmental impact	Energy usage reduction rate*4 (compared to fiscal 2023)	●	●	●	-2.8% (estimate)	-3.0%	-7.0%	Production Technology Division	<div><div>7.3</div><div>12.2</div></div>
S	Cultivating a corporate culture of job satisfaction	● Identified issues in each organization through a work satisfaction survey and considering future measures ● Considered introducing a new leave system “Life Support Leave System” as part of efforts to create working environment	○	● Cultivate and visualize a culture in which the Company values the human resources that it has developed ● Design systems suitable for an era of contributing to increased engagement by examining various personnel systems (including welfare)	Percentage of employees that feel satisfied at work	●			82% *5	70%	75%	Administrative & Personnel Division	<div><div>4.4</div><div>5.4</div><div>8.5</div></div>
	Promotion of diversity and inclusion	● Implemented mid-career recruitment with expanded targets to attract diverse personnel ● Launched a network targeting mid-career retirees ● Implemented strategy training and internal exchanges utilizing MGC Commons	○	● Continue diversification of recruitment ● Create opportunities for interaction between different departments and offices through internal events, training, etc., and implement awareness-raising activities	Number of female managerial personnel	●			44	60	90	Administrative & Personnel Division	<div><div>4.4</div><div>5.1 5.5</div><div>8.5</div></div>
	Respect for human rights	● Conducted human rights briefings and surveys for consolidated subsidiaries ● Provided education on business and human rights to employees of the Company and consolidated subsidiaries	○	● Promote awareness and understanding of our Human Rights Principle within and outside the Group ● Promote identification of human rights issues and implement impact assessment and response measures ● Handle reports to the Human Rights Hotline	Respect for human rights	●	●	●	—*6	Conduct 100% human rights due diligence	Establish human rights management and ensure support for our Human Rights Principle by all stakeholders	Administrative & Personnel Division, CSR & IR Division	<div><div>4.7</div><div>8.7</div><div>10.2 10.3</div><div>16.3 16.10</div></div>
	Ensuring occupational safety and health/process safety and disaster prevention	● Promoted risk extraction and identification of existing facilities using HAZOP for disaster prevention ● Continued companywide safety activities “LINK” and engaged in dialogue through exchanges of opinions with partner companies	○	● Confirm the implementation status of 2026 targets for RC activity plans for Group companies and promote support for their achievement ● Expand “LINK” activities, and promote the sharing of issues and consideration of countermeasures with partner companies	Serious occupational accidents*7, serious accidents*8	●	●	●	4	0	0	Environment Safety & Quality Assurance Division	<div><div>3.9</div><div>8.5</div><div>11.6</div><div>12.4</div><div>13.3</div></div>
	Chemical/product quality and safety assurance	● Provided education and support for domestic subsidiaries through Environment and Safety Council activities and various audits, and shared the Company's examples ● Promoted quality assurance activities (Q-MGC) conducted companywide and throughout the Group	△	● Continue to provide training and support to domestic subsidiaries, and promote the establishment and systemization of management systems ● Promote quality risk reduction through Q-MGC activities	Product liability incidents, serious*9 legal and regulatory violations, serious*9 quality issues	●	●	●	1	0 (Non-consolidated + Domestic consolidated companies)	0 (Non-consolidated + Domestic and overseas consolidated companies)	Environment Safety & Quality Assurance Division	<div><div>3.9</div><div>12.4</div></div>
	Promotion of socially responsible sourcing	● Conducted surveys on CSR procurement for business partners and requested their agreement to CSR procurement guidelines ● Provided explanations on CSR procurement activities to consolidated subsidiaries	○	● Continue to engage in dialogue with business partners based on the results of surveys on CSR procurement ● Request consolidated subsidiaries to conduct CSR procurement activities	Percentage of suppliers in agreement with the Company's basic approach to raw material procurement activities and its CSR procurement guidelines	●			81% (preliminary value)	80%	100%	Purchasing & Logistics Division	<div><div>12.2</div><div>16.2</div></div>
					Percentage of consolidated subsidiaries required to conduct CSR procurement activities	●	●	●	—	60% (Domestic consolidated companies)	100% (Domestic and overseas consolidated companies)		
G	Strengthening governance and internal control/risk management/compliance	● Held briefings on the general condition of the key subsidiaries for outside directors and Audit & Supervisory Board members ● Promoted more active discussion in the Board of Directors ● Strengthened the compliance education system	○	● Increase the effectiveness of the Board of Directors ● Strengthen compliance education	Number of serious compliance violations	●	●	●	0	0	0	Administrative & Personnel Division	<div><div>8.7</div><div>10.2 10.3</div><div>16.2 16.3 16.5 16.10</div></div>

*1 Percentage of total value of R&D expenditure in the U&P business and new/next-generation business categories

*2 Percentage of research personnel who have taken DX fundamentals courses

*3 Amount of final disposal/total amount of waste generated

*4 Reduction in energy usage resulting from energy-saving improvements (based on 100% capacity utilization)/average annual energy usage for fiscal 2021 to fiscal 2023

*5 Number of positive respondents/(number of positive respondents + number of negative respondents)

*6 Make planned progress in accordance with the Human Rights Due Diligence Action Plan

*7 Accidents resulting in lost work days eligible for disability compensation, including death and permanent disability, or potential disability, and those with four or more lost work days

*8 Accidents that threaten third parties, including those resulting in environmental pollution involving the community or that cause damage to local residents, and other accidents involving serious damage

*9 Losses of ¥1.0 billion or more