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Editorial Policy

Business administration and promotion of environmental, social, and governance (ESG) initiatives serve as the integral twin axles of FineToday Group's business. The Group has published this document, the Sustainability Report for the first time, to enhance dialogue with stakeholders. The first part of the Report consists of the "Introduction" and "FineToday Group's Sustainability." These include a message from the CEO along with information serving as the fundamental premises of reporting on ESG activities, including FineToday's Purpose and Values, its medium- to long-term vision, and information on R&D and manufacturing activities. With reference to Global Reporting Initiative (GRI) Standards, the sections on the "Environment," "Social," and "Governance" each report on individual activities related to ESG initiatives, as comprehensively and specifically as possible. Stakeholder dialogue is essential to business growth and raising the bar on ESG initiatives. FineToday Group will continue its proactive approach to disclosure in the future as well.

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Organizations covered by this Report	FineToday Holdings Co., Ltd. and 12 Group companies (two companies in Japan, two companies in China, and eight companies in the Asia-Pacific [APAC] region)	Guidelines and other reference materials	The Global Reporting Initiative's GRI Standards The Framework of the Task Force on Climate-related Financial Disclosures (TCFD)