

Identification of 18 materiality items fundamental to sustainable value creation

Materiality Identification Process

Reflecting international sustainability norms and guidance, in 2022 FineToday Group defined 18 materiality items (key issues) to address through a four-step process aimed at realizing its management vision and helping to achieve the United Nations Sustainable Development Goals (SDGs). Moving forward, the Group will revise these as needed in response to trends in the international community and changes in its businesses.

<p>Step 1 Identification of social issues to address</p>	<p>Listing materiality candidates with reference including the UN Global Compact, ISO 26000, the GRI Standards, the SDGs, and assessment items used by ESG assessment organizations</p>
<p>Step 2 Analysis of social and business impact</p>	<p>Examining the degree of the business impact of the materiality items identified in Step 1 in terms of responsibility to stakeholders and value creation, while reflecting the opinions of external experts</p>
<p>Step 3 Identification of the validity and priority of materiality items</p>	<p>Based on the results of the impact analysis in Step 2, preparing a materiality matrix to identify 18 materiality items that are demanded by stakeholders and have significant business impacts</p>
<p>Step 4 Approval by the executive committee and the board of directors</p>	<p>Approval of the 18 identified materiality items by the executive committee and the board of directors</p>

Materiality Matrix

FineToday Group identifies the ESG challenges that are important to implementing its mid-to-long-term strategies, in terms of their importance both to stakeholders and to our corporate activities. Then, it considers the actions that the Group must take.

