

FineToday Group Sustainability

# List of Material Issues

Material Issues		Commitments	Initiatives
Principles of Governance	Promotion of transparent, fair, and trustworthy governance	We will establish an effective corporate governance system with the aim of ensuring a transparent management structure capable of quickly addressing to the needs of all stakeholders, including customers, business partners, and shareholders. We will also work to strengthen our corporate governance through consistent and proper operation of our internal control system.	Strengthen governance, ensure compliance, and promote risk management
			Address information security and cyber security
		We will contribute to the creation of a safe and secure society where people world-wide are able to benefit from chemical substances and where risks are properly managed.	Manage the safety of products and raw materials, and disclose information
	Creation of a corporate culture that realizes our purpose	Under the purpose of “To enrich the lives of everyone today and for generations to come, one fine day at a time,” we will continue to foster a corporate culture that contributes to the realization of a sustainable society through management that combines our business operations with the promotion of ESG measures.	Provide each and every employee with opportunities to work toward our purpose
People	Respect for human rights, and promotion of DE&I in the value chain	We will share with all of our stakeholders our policy of respecting the basic human rights of all people in the value chain and of refusing to tolerate any human rights violations, and we will fulfill our responsibilities in this area in accordance with the United Nations Guiding Principles on Business and Human Rights, and other internationally accepted human rights principles.	Respect human rights, and ensure responsible value chain management
		We will contribute to the realization of a society where people with diverse values and ideas are able to fully demonstrate their individuality and abilities regardless of skin color, gender, social, cultural or geographical background, living environment, religion and beliefs, physical characteristics, or any other trait, and where everyone is able to live in their own way.	Contribute to improving self-esteem and realizing a society where people can live in their own way through our products and services
			Eliminate inequality based on gender, physical characteristics, nationality, etc. in the workplace
	Improvement of employee well-being	In order to generate a high degree of vitality and ensure physical, mental, and social fulfillment for each and every employee, we will boost job satisfaction (joy and sense of achievement gained through work) and facilitate work comfort (internal environments and systems) to improve the well-being of employees.	Ensure occupational health and safety, and promote decent work environments
			Develop human resources in the workplace

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Planet	Response to climate change	We will reduce the volume of CO <sub>2</sub> emitted through our business activities by using renewable energy and installing energy-efficient equipment. We will reduce the volume of CO <sub>2</sub> emitted through the use of our products and services by providing eco-friendly products and promoting eco-friendly practices. We will reduce CO <sub>2</sub> emissions at the procurement stage by promoting supplier engagement and purchasing raw materials that emit low volumes of CO <sub>2</sub> .	Reduce greenhouse gas (GHG) emissions
	Conservation of the natural environment and biodiversity, and realization of a circular society	We will build a sustainable business by helping to conserve biodiversity and reduce the burden on the natural environment, while also actively applying innovative technologies. We will eliminate all waste in our business activities and throughout the entire value chain, and promote the effective use of resources.	Sustainably procure raw materials (mainly palm oil)
			Develop sustainable containers (mainly plastic)
Prosperity	Innovation to beautify and enrich everyday life	We will continue to create new value that meets the needs of consumers through innovation, and bring beauty and wellness to mind, body, and the environment.	Improve the quality of life through TOKIMEKI (Unlocking the Joy of Beauty) using our products and services
			Innovate to create diverse value
	Improvement of community well-being	As a public institution in society, we aim to improve the well-being of local communities, and we will actively contribute to communities by making use of our technology, human resources, products, funds, and other resources in ways that benefit society.	Contribute and donate to local communities