

ESG data collection (Year ended 31 March 2025) <Updated September 15, 2025>

Coverage Ratio	Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Ratio of non-consolidated sales of Dexerials Corporation against consolidated sales	%	90.4	92.0	92.1	88.5	89.0	94.6
Ratio of Dexerials Corporation employees to total consolidated employees	%	80.2	74.1	70.1	70.9	71.5	72.5

Environment

Greenhouse Gas (GHG) Emissions			Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Applicable Scope	
Total GHG emissions 1,*5	Scope1		Thousand tons of CO ₂	9.2	9.5	9.5	7.4	6.6	6.0	Consolidated*3	
	Scope2	Market criteria	Thousand tons of CO ₂	37.7	36.0	33.8	27.4	24.8	23.6	Consolidated*3	
		Location criteria	Thousand tons of CO ₂	36.8	35.4	34.2	32.4	33.8	33.3	Consolidated*3	
	Scope1+ Scope2	Market criteria	Thousand tons of CO ₂	47.0	45.5	43.2	34.9	31.5	29.6	Consolidated*3	
		Location criteria	Thousand tons of CO ₂	46.0	44.9	43.7	39.8	40.4	39.3	Consolidated*3	
	Scope3		Thousand tons of CO ₂	—	—	—	259.6	228.6	248.3	Consolidated*2	
		Category 1 Purchased goods and services		Thousand tons of CO ₂	—	—	—	214.8	180.0	196.6	Consolidated*2
		Category 2 Capital goods		Thousand tons of CO ₂	—	—	—	9.6	14.5	17.5	Consolidated*2
		Category 3 Fuel- and energy-related activities		Thousand tons of CO ₂	—	—	—	5.9	6.0	6.6	Consolidated*2
		Category 4 Upstream transportation and distribution		Thousand tons of CO ₂	—	—	—	16.7	17.3	17.7	Consolidated*2
		Category 5 Waste generated in operations		Thousand tons of CO ₂	—	—	—	1.8	1.9	1.8	Consolidated*2
		Category 6 Business travel		Thousand tons of CO ₂	—	—	—	0.2	0.2	0.3	Consolidated*2
		Category 7 Employee commuting		Thousand tons of CO ₂	—	—	—	2.7	2.7	2.5	Consolidated*2
		Category 8 Upstream leased assets		—	—	—	—	No data	No data	No data	—
		Category 9 Downstream transportation and distribution		—	—	—	—	No data	No data	No data	—
		Category 10 Processing of sold products		—	—	—	—	No data	No data	No data	—
		Category 11 Use of sold products		—	—	—	—	No data	No data	No data	—
		Category 12 End-of-life treatment of sold products		Thousand tons of CO ₂	—	—	—	7.9	6.1	5.3	Consolidated*2
		Category 13 Downstream leased assets		—	—	—	—	No data	No data	No data	—
		Category 14 Franchises		—	—	—	—	No data	No data	No data	—
		Category 15 Investments		—	—	—	—	No data	No data	No data	—
GHG emissions per net sales (Scope 1 + Scope 2)			tons of CO2/Millions of yen	0.81	0.69	0.45	0.33	0.30	0.27	Consolidated*3	
Total energy consumption*1			MWh	125,054	124,717	124,229	110,826	112,063	107,056	Consolidated*3	

Chemical Substance Management	Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Applicable Scope
VOC emissions*1	tons	37	36	34	31	36	32	Consolidated

Waste management	Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Applicable Scope
Waste emissions*1	Thousand tons	2.6	2.6	3.0	2.7	2.6	2.9	Consolidated

Water resource management	Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Applicable Scope
Water usage*1	Thousand m ³	283.5	271.6	314.8	299.4	307.4	302.1	Consolidated*4

Other	Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Applicable Scope
Number of violations of environmental regulations	Incidents	0	0	0	0	0	0	Consolidated
ISO 14001 certification acquisition rate (for headquarters and production sites)*1	%	87.5	85.7	85.7	88.9	88.9	88.9	Consolidated

*1: Figures have been retroactively revised to improve accuracy.

*2: Starting in Fiscal 2024, in addition to the figures for the parent company (standalone) and former Dexerials Precision Components Co., Ltd. (currently the Tome Operation of Dexerials Photonics Solutions Co., Ltd), those for the Eniwa and Kamisunagawa Operation of Dexerials Photonics Solutions Co., Ltd, Dexerials (Suzhou) Co., Ltd. and Dexerials Singapore Pte. Ltd. are included in the calculation.

*3: Figures for overseas sales subsidiaries are included in the calculation for fiscal 2024.

*4: Excludes figures from overseas sales subsidiaries, the Tokyo Office, and the Western Japan Office.

*5: Scope 1, 2, and 3 GHG emissions have been verified by a third-party organization, confirming their reliability and accuracy (The Independent Assurance Report is attached on a separate page).

Social

Number of employees		Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Applicable Scope
Employees (consolidated)	Total	Persons	1,999	1,772	1,915	1,943	1,892	1,888	Consolidated
	Japan	Persons	1,604	1,423	1,603	1,640	1,595	1,614	Consolidated (domestic)
	Global	Persons	395	349	312	303	297	274	Consolidated (global)
	(Ratio of global employees)	%	19.8	19.7	16.3	15.6	15.7	14.5	Consolidated
Number of employees (Dexerials alone)	Total	Persons	1,604	1,313	1,342	1,378	1,352	1,369	Non-consolidated
	Male	Persons	1,307	1,106	1,126	1,153	1,116	1,120	Non-consolidated
	Female	Persons	297	207	216	225	236	249	Non-consolidated
	(Ratio of female employees)	%	18.5	15.8	16.1	16.3	17.5	18.2	Non-consolidated
	(Ratio of mid-career hires)	%	41.5	44.2	45.1	46.9	47.5	48.7	Non-consolidated
Average service years of employee	Total	Years	19 years 0 months	17 years 0 months	17 years 1 months	16 years 8 months	16 years 0 months	15 years 5 months	Non-consolidated
	Male	Persons	18 years 9 months	17 years 3 months	17 years 3 months	16 years 9 months	16 years 2 months	15 years 6 months	Non-consolidated
	Female	Persons	20 years 3 months	15 years 9 months	15 years 11months	15 years 11 months	15 years 5 months	15 years 0 months	Non-consolidated
Average age of employees	Total	Age	44.0	43.1	43.6	43.7	43.9	44.3	Non-consolidated
	Male	Age	44.1	43.6	44.0	44.1	44.4	44.6	Non-consolidated
	Female	Age	43.3	40.6	41.2	41.5	41.9	42.6	Non-consolidated
Non-Japanese employees	Number of non-Japanese employees	Persons	8	10	12	17	20	25	Non-consolidated
	Ratio of non-Japanese employees	%	0.5	0.8	0.9	1.2	1.5	1.8	Non-consolidated
Percentage of employees with disabilities	Number of employees with disabilities	Persons	32	25	24	26	26	25	Consolidated (domestic)*1
	Percentage of employees with disabilities	%	3.4	3.4	3.3	2.7	2.8	2.7	Consolidated (domestic)*1

Management structure		Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Applicable Scope
Number of managers (consolidated)	Total	Persons	–	–	–	–	381	372	Consolidated
	Male	Persons	–	–	–	–	337	329	Consolidated
	Female	Persons	–	–	–	–	44	43	Consolidated
	Ratio of female managers	%	–	–	–	–	11.5	11.6	Consolidated
Number of managers (non-consolidated)	Total	Persons	406	299	299	294	250	252	Non-consolidated
	Male	Persons	395	288	288	279	232	232	Non-consolidated
	Female	Persons	11	11	11	15	18	20	Non-consolidated
	Ratio of female managers	%	2.7	3.7	3.7	5.1	7.2	7.9	Non-consolidated

Recruitment and turnover		Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Applicable Scope
New graduate hires*3	Total	Persons	22	19	22	17	18	33	Non-consolidated
	Male	Persons	17	17	19	13	15	27	Non-consolidated
	Female	Persons	5	2	3	4	3	6	Non-consolidated
	Ratio of female recruits	%	22.7	10.5	13.6	23.5	16.7	18.2	Non-consolidated
Mid-career hires*4	Total	Persons	15	20	40	67	34	34	Non-consolidated
	Male	Persons	9	15	30	54	22	29	Non-consolidated
	Female	Persons	6	5	10	13	12	5	Non-consolidated
	Ratio of female recruits	%	40.0	25.0	25.0	19.4	35.3	14.7	Non-consolidated
New graduate and mid-career hires	Total	Persons	37	39	62	84	52	67	Non-consolidated
	Male	Persons	26	32	49	67	37	56	Non-consolidated
	Female	Persons	11	7	13	17	15	11	Non-consolidated
	Ratio of female recruits	%	29.7	17.9	21.0	20.2	28.8	16.4	Non-consolidated
	Ratio of mid-career hires	%	40.5	51.3	64.5	79.8	65.4	50.7	Non-consolidated
New graduates hire retention rate after three years		%	73.7	77.5	88.0	90.9	94.7	90.9	Non-consolidated
Job turnover		%	1.9	1.3	1.5	2.4	3.1	2.6	Non-consolidated

Human resource development		Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Applicable Scope
Employee training expenses*5		Millions of yen	–	–	34.0	73.0	102.8	135.2	Consolidated (domestic)*2
Average training hours per employee		Hours	13.6	11.6	13.2	14.4	17.7	23.9	Consolidated (domestic)*2
Number of participants in major training programs	Group training	Persons	2,158	1,690	1,323	1,950	2,695	3,174	Consolidated (domestic)*2
	Number of e-learning participants	Persons	16,854	21,420	29,486	35,347	42,549	53,093	Consolidated (domestic)*2
	e-learning course hours	Hours	5,618	7,140	9,829	11,728	14,183	23,316	Consolidated (domestic)*2

*1: Figures are domestic consolidated (including special subsidiary company),Figures are non-consolidated (including special subsidiary company) from fiscal 2019 to 2021.
 *2: Excluding (former) Kyoto Semiconductor Co., Ltd.
 *3: The number of new graduates hired each fiscal year refers to the number of new employees joining on April 1 of the following fiscal year.
 *4: The number of hires each fiscal year refers to the number of mid-career hires joining between April 1 of that fiscal year and March 31 of the following fiscal year.
 *5: Refers to external training expenses, etc.

Diverse Workstyles and Work-life Balance		Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Applicable Scope
Total annual remote work implementation rate		%	–	70.3	75.8	74.4	72.2	75.8	Non-consolidated
Total annual working hours per employee		Hours	2,034.5	2,059.6	2,065.1	2,024.7	1973.4	1,994.2	Non-consolidated*1
Statutory overtime hours (monthly average)		Hours	21.8	22.8	24.2	21.9	21.7	22.0	Non-consolidated
Paid leave	Average rate of taking paid leave	%	68.4	60.0	58.9	72.7	73.3	74.1	Non-consolidated
	Average number of days taken	Day	15.7	13.7	12.8	16.3	16.6	16.8	Non-consolidated
Childcare support	Utilization rate of childcare leave (Total)	%	17.6	17.1	32.5	50.0	50.0	44.1	Non-consolidated
	Utilization rate of childcare leave (Females)	%	100.0	100.0	100.0	100.0	100.0	100.0	Non-consolidated
	Utilization rate of childcare leave (Males)	%	3.5	3.3	0.0	20.0	31.8	24.0	Non-consolidated
	Rate of return to work after childcare leave	%	100.0	100.0	100.0	91.7	100.0	100.0	Non-consolidated
	Number of employees using shortened working hours system for childcare	Persons	30	29	30	29	26	25	Non-consolidated
	Retention rate after taking childcare leave	%	100.0	100.0	85.7	87.5	100.0	100.0	Non-consolidated
Nursing care support	Number of employees taking nursing care leave	Persons	–	10	4	8	6	7	Non-consolidated
	Total number of days of nursing care leave taken	Day	–	67	11	59	43	55	Non-consolidated
	Number of employees using shortened working hours for nursing care	Persons	0	0	0	0	1	1	Non-consolidated

Remuneration		Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Applicable Scope
Gender pay gap	Total	%	–	77.2	81.3	82.6	83.5	86.1	Non-consolidated
	Managers	%	–	90.4	93.7	94.6	92.3	89.1	Non-consolidated
	Standard employees	%	–	87.6	90.2	90.2	88.5	90.9	Non-consolidated

Health and Productivity Management		Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Applicable Scope
Ratio of employees receiving regular physical examinations		%	100.0	100.0	100.0	100.0	100.0	100.0	Consolidated (domestic)*2
Ratio of employees receiving reexaminations/detailed examinations		%	30.1	35.5	34.8	45.0	47.8	49.8	Consolidated (domestic)*2
Stress check response rate		%	97.1	97.1	96.0	95.9	95.4	95.2	Consolidated (domestic)*2
Lifestyle improvement implementation rate		%	26.0	28.0	30.2	31.1	32.9	32.2	Consolidated (domestic)*2

Occupational Safety		Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Applicable Scope
Workplace accidents	Total	Cases	8	4	3	7	4	4	Consolidated (domestic)
	Number of accidents (no working days lost)	Cases	5	3	3	7	1	3	Consolidated (domestic)
	Number of accidents (lost three or less working days)	Cases	1	1	0	0	0	0	Consolidated (domestic)
	Number of accidents (lost four or more working days)	Cases	2	0	0	0	3	1	Consolidated (domestic)
	Number of accidents (fatalities)	Cases	0	0	0	0	0	0	Consolidated (domestic)
Workplace accident frequency rate		%	2.47	1.22	1.01	2.07	1.06	1.04	Consolidated (domestic)
Number of contractor fatalities		Persons	0	0	0	0	0	0	Consolidated (domestic)
Annual rate of workplace accidents per 1,000 people	All employees	—	1.10	0.00	0.00	0.00	1.57	0.49	Consolidated (domestic)

Social contribution		Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Applicable Scope
Social / community contribution	Total social contribution expenditures	Millions of yen	5.6	5.6	5.6	12.8	2.6	2.9	Non-consolidated
	Donated money results	Millions of yen	10.0	7.0	0.0	4.8	1.0	4.3	Non-consolidated

*1: For fiscal 2023 and beyond, we are reviewing our data to include statistics reflecting the actual performance of reduced-hours employees.
 *2: Excluding (former) Kyoto Semiconductor Co., Ltd.

Governance

Corporate Governance		Unit	As of June 24, 2025
Composition of the Board of Directors	Members	Persons	8
	Number of outside directors (including independent officers)	Persons	5
	(Ratio of outside directors)	%	62.5
	Number of female directors	Persons	1
	(Ratio of female directors)	%	12.5
Composition of the Audit & Supervisory Committee	Members	Persons	3
	Number of outside directors	Persons	2
Composition of the Nomination and Remuneration Committee	Members	Persons	7
	Number of outside directors	Persons	5
	Committee chairperson	—	Outside Director
Composition of Executive officer	Members	Persons	12
	Female executive officers	Persons	0
Corporate Governance		Unit	FY2024
Amount of officers' remuneration	Directors (excluding Audit and Supervisory Committee members and outside directors)	Persons	2
	Total amount (excluding Audit and Supervisory Committee members and outside directors)	Millions of yen	767
	Directors (including Audit & Supervisory Committee Members, excluding outside directors)	Persons	1
	Total amount (including Audit & Supervisory Committee Members, excluding outside directors)	Millions of yen	19
	Outside officers Officers	Persons	5
	Outside officers Total amount	Millions of yen	68
Number of meetings and attendance rate	Board of Directors Number of meetings	Times	14
	Board of Directors Attendance rate	%	100
	Board of Directors Attendance rate of outside directors at Board of Directors	%	100
	Audit & Supervisory Committee Number of meetings	Times	14
	Audit & Supervisory Committee Attendance rate	%	100
	Nomination and Remuneration Committee Number of meetings	Times	7
	Nomination and Remuneration Committee Attendance rate	%	100

Compliance / Risk Management	Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Applicable Scope
Compliance Hotline reports	Cases	-	-	-	7	11	7	Consolidated
Employees (and share of employees) participating in compliance education	%	100	100	100	100	100	100	Consolidated
Employees (and share of employees) participating in information security education	%	100	100	100	100	100	100	Consolidated (domestic)

Other

R&D Expenditure / Intellectual Properties	Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Applicable Scope
R&D expenditure*2	Millions of yen	3,653	3,611	3,876	4,274	4,706	5,330	Consolidated
Global patent ownership ratio	%	63.9	64.9	65.9	66.2	66.0	65,9	Consolidated*1

Engineers		Unit	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Applicable Scope
Number of engineers	Non-consolidated	Persons	637	563	574	595	588	582	Non-consolidated
	Male	Persons	566	491	501	519	510	517	Non-consolidated
	Female	Persons	71	72	73	76	78	65	Non-consolidated
	(Ratio of Engineers)	%	39.7	42.9	42.8	43.2	43.5	42.5	Non-consolidated
	Consolidated (domestic)	Persons	637	607	639	657	645	676	Consolidated (domestic)
	Consolidated	Persons	719	680	702	717	701	723	Consolidated
	(Ratio of Engineers)	%	36.0	38.4	36.7	36.9	37.1	38.3	Consolidated
	Ratio of new hires with engineering backgrounds to all new hires	%	72.7	100.0	100.0	64.7	77.8	81.8	Non-consolidated

*1: Excluding (former) Kyoto Semiconductor Co., Ltd.
*2: Figures up to fiscal 2023 are based on Japanese Generally Accepted Accounting Principles(J-GAAP), while figures from fiscal 2024 onward are based on International Financial Reporting Standards (IFRS).



Independent Assurance Report

Mr. Yoshihisa.Shinya
Representative Director and President
Dexerials Corporation

We, SOCOTEC Certification Japan (hereafter "SOCOTEC"), have performed a limited assurance engagement, in response to the entrustment from Dexerials Corporation (hereafter the "Company"), in order to provide an opinion as to whether the subject matter information ("FY2024 GHG Emissions Calculation Report" (period: 1 April 2024 to 31 March 2025)) of the Company meets the criteria in all material respects.

1 Subject Matter Information and Criteria

The subject matter information for our assurance is a "report on greenhouse gas emissions (Scope 1, Scope 2 (location-based and market-based)) and other indirect greenhouse gas emissions that occur in the Company's value chain (Scope 3 (Categories: 1, 2, 3, 4, 5, 6, 7, 12))" covering the operations and activities in Japan and overseas (Dexerials Corporation six sites, domestic consolidated subsidiaries four sites and overseas locations 12 sites) described in the "FY2024 GHG Emissions Calculation Report" (period: 1 April 2024 to 31 March 2025).

The criteria for preparing subject matter information are the "ESGE-304-03 GHG Emissions Calculation Detailed Rules", "ESGE-601-03 GHG Calculation Procedure", "ESGE-610-03 Scope 1 and Scope 2 Data Aggregation Procedures" and "ESGE-612-04 Scope 3 Calculation Procedure".

Subject matter information period: 1 April 2024 to 31 March 2025					
GHG emissions			Other indirect GHG emissions that occur in the Company's value chain		
Scope 1:	5,985	t-CO ₂ e	Scope 3: 247,640	t-CO ₂ e	
Scope 2: location-based	33,327	t-CO ₂ e	Breakdown (t-CO ₂ e)		
market-based	23,647	t-CO ₂ e	Category 1: 196,575	Category 2: 17,480	Category 3: 6,623
			Category 4: 17,046	Category 5: 1,824	Category 6: 286
			Category 7: 2,508	Category 12: 5,298	

2 Management Responsibility

The "FY2024 GHG Emissions Calculation Report" (period: 1 April 2024 to 31 March 2025) was prepared by the management of the Company, who is responsible for the integrity of the assertions, statements and claims made therein (including the assertions over which we have been engaged to provide limited assurance), the collection, quantification and presentation of all data and information in the report, and applied criteria, analysis and publication.

The management of the Company is responsible for maintaining adequate records and internal controls that are designed to support the reporting process and ensure that the "FY2024 GHG Emissions Calculation Report" (period: 1 April 2024 to 31 March 2025) is free from material misstatement whether intentional or negligent.

3 Assurance Practitioner's Responsibility

The responsibility of SOCOTEC is to express a limited assurance conclusion as to whether the subject matter information has been prepared in compliance with the criteria in all material respects.

We have performed limited assurance engagement in accordance with the verification procedures stipulated by SOCOTEC and "JIS Q 14064-3:2023 (ISO 14064-3:2019) Specification with guidance for the verification and validation of greenhouse gas statements".

The procedures performed in the limited assurance engagement are limited in their type, timing and scope as compared to the procedures performed in the reasonable assurance engagement. As a result, our limited assurance engagement does not provide as high assurance as reasonable assurance engagement.

Our procedures performed depend on the assurance professional practitioner's judgement, including an assessment of the risk of material misstatement, whether due to fraud or error. Our conclusion was not designed to provide assurance on internal controls.

We believe that we have obtained the evidence to provide a basis for our limited assurance conclusions.



4 Assurance Procedures

The procedures that SOCOTEC has performed are based on professional judgement and include, but are not limited to:

- Evaluation of policies and procedures created by the Company in relation to subject matter information
- Inquiries to the Company personnel to understand the above policies and procedures
- Verification that the target project meets eligibility requirements
- Matching with the basis data by trial calculation and recalculation
- Obtaining and collating material for important assumptions and other data
- Sites visited to confirm the calculation structure and procedures, data collection and implementation status of record control:

Headquarters and Tochigi Technology Center / Kanuma Plant No.2

5 Statement of Our Independence, Quality Management and Competence

SOCOTEC has introduced and maintained a comprehensive management system that conforms to the accreditation requirements of "ISO 17021 Conformity assessment - Requirements for bodies providing audit and certification of management systems". In addition, we have also established a management system according to "ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information". These meet the requirements of International Standard on Quality Management 1 by the International Auditing and Assurance Standards Board and Code of Ethics for Professional Accountants by International Ethics Standards Board for Accountants. We maintain a comprehensive quality management system that includes ethical rules, professional standards and documented policies and procedures for compliance with applicable laws and regulations.

The SOCOTEC Group is a comprehensive third-party organisation in testing, inspection and certification operations, and provides management system certification and training services related to quality, environment, labour and information security in countries around the world. Engaged in performance data and sustainability report assurance of environmental and social information, SOCOTEC affirms that it is independent of the organisation that has ordered the assurance engagement, its affiliated companies and stakeholders, and that there is no possibility of impairing impartiality or conflict of interest.

We assure that the team engaged in the assurance is selected based on knowledge and experience in the relevant industry, as well as the competence requirements for this assurance engagement.

6 Use of Report

Our responsibility in performing our limited assurance activities is to the management of the Company only in accordance with the terms for this engagement as agreed with the Company. We do not therefore assume any responsibility for any other purpose or to any other person or organisation.

7 Our Conclusion

On the basis of our procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the subject matter information is not, in all material respects, prepared and reported in accordance with the stated criteria.

SOCOTEC Certification Japan

Seigo Futaba
Managing Director
8 August 2025