# **Editorial Policy**

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Mitsubishi Chemical Group Corporation (MCG) publishes the KAITEKI Report as a value creation story that covers the progress and outlook of corporate activities. The report summarizes financial and non-financial information from the past, present, and future projections, focusing on items considered to be of major importance and presenting data in an integrated and readily comprehensible way. In preparation of this report, we referred to the International Integrated Reporting Framework of the International Financial Reporting Standards (IFRS) Foundation created by the International Integrated Reporting Council.

The 2023 edition contains information on the new Group Concept announced in February 2023 and also addresses the executable plan for the "Forging the future" management policy, reporting on the commitment of our supervising officers, their detailed strategies and progress, and their future plans.

Further information on the topics of this report is available on the MCG website. For detailed financial information, please refer to our securities reports filed with the Financial Services Agency. For detailed governance information, please refer to our corporate governance report submitted to the Tokyo Stock Exchange.

#### About the Company name

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In this report, we use the new Company name in line with the following rules.

# When referring to the parent company Mitsubishi Chemical Group Corporation

First mention in a section is Mitsubishi Chemical Group Corporation, thereafter abbreviated as MCG

#### When referring in general to Mitsubishi Chemical Group Corporation and the companies within the Group

First mention in a section is the Mitsubishi Chemical Group, thereafter abbreviated as the MCG Group

## Organization of information disclosed



### Reporting period

Fiscal 2022 (April 2022–March 2023), including some information from fiscal 2023

#### **Reporting boundary**

This report covers information relating to MCG and the MCG Group. For matters with a different reporting scope, we clearly specify the reporting boundary covered.

### Accounting standards

MCG has adopted International Financial Reporting Standards (IFRS), effective from the first quarter of fiscal 2016, the fiscal year ended March 31, 2017. In this report, data in and after fiscal 2016 are based on IFRS, while other figures are based on Japanese generally accepted accounting principles (J-GAAP) unless otherwise noted.

# How to use the interactive PDF



Chapter 2