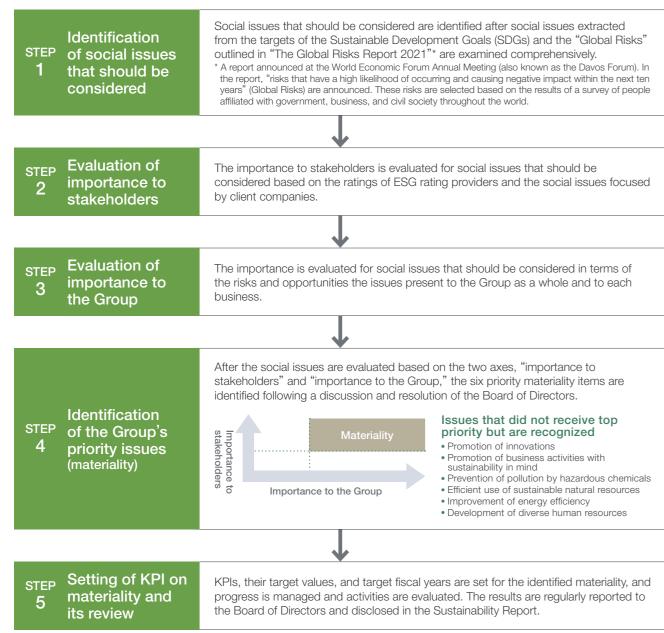
## Identification and Review of Materiality

The Group considers "contributing to the creation of a sustainable society" to be one of its key management strategies.

Taking a long-term vision of the Group's businesses from an ESG perspective, we have identified six important issues (materiality) based on our consideration of issues that management ought to give priority to among all social issues in existence.

By setting quantitative targets and target fiscal years for each materiality and aiming to achieve them, we will continue to create new value with our diverse stakeholders and contribute to the creation of a sustainable society.

## Materiality identification and review process



## Materiality of Mitsuuroko Group



Mitsuuroko Group is aware that it receives various benefits from the Earth, including the resources necessary for its business activities, and that it is its responsibility to preserve the global environment in a better state. The purpose of Mitsuuroko Group's existence is to build a better society through its daily corporate activities, and it places utmost importance on making proactive efforts to solve social issues. As measures to address climate change, which is a common challenge facing the world, Mitsuuroko Group is working to reduce the  $CO_2$  emissions from its business activities and those from its customers' use of products and services, as well as contribute to the improvement of energy efficiency, aiming to achieve carbon neutrality by FY2050.



### 3 Thorough compliance

In the management philosophy, Mitsuuroko Group has set forth that it consistently conducts our business with integrity and from the customer's perspective, advocating the need for legal compliance in management and business operation. While thoroughly maintaining internal controls that have been effective and appropriate so far, we maintain our legal compliance system through means such as conducting various types of compliance training, producing original training videos on non-compliance cases, and ensuring employees carry compliance cards.

Going forward, we will continue to strive for sincere management and business activities based on high ethical standards, always from the perspective of corporate social responsibility.



### 5 Health-focused management

Understanding that human resources are our greatest asset, Mitsuuroko Group considers the health management of employees, who are the source of its future growth as an important management issue. Based on the "Mitsuuroko Group Health Care Declaration," it respects the fact that each individual faces a variety of life stages, and it supports its employees in enabling them to autonomously and proactively manage their health through a variety of initiatives and information dissemination.

As a leading company in health-focused management, it will continue to provide support and engage in even more comprehensive initiatives through further promoting physical and mental health to prevent illnesses, and promoting work styles in line with the new normal, including those that address the COVID-19 pandemic.





#### 2 Contribution to local communities

The business operation of Mitsuuroko Group has been supported by many stakeholders until now. Within these stakeholders, it must not forget the indispensable role of local communities.

Mitsuuroko Group has traditionally built relationships of trust with local communities through not only its business relationships but also through connecting with them in other ways, such as by participating in community cleanup activities and events as well as charity activities and sports. Mitsuuroko Group aims to coexist and prosper together with these local communities through working as hard as possible on initiatives that it can and should do in serving them as a corporate citizen, no matter how small.



4 Enhancement of safety and disaster response measures

Safety is an indispensable element because of the nature of all businesses Mitsuuroko Group promotes. With its mainstay energyrelated products directly linked to our lives as lifelines, Mitsuuroko Group's mission is to contribute to society through the stable supply of energy as well as safe, secure, and prompt logistics services. In light of the experience and lessons of the Great East Japan Earthquake and the impact of frequent large-scale natural disasters occurring in recent years, such as typhoons, floods, and heat waves, it recognizes the necessity and importance of disaster prevention and is working to enhance disaster response measures, including disaster prevention measures and support systems, BCP, etc.



6 Promotion of diversity

Mitsuuroko Group has grown from its principle of evolving and changing with the times as an "environmentally adaptive enterprise" whose subsistence derives from requirements of respective eras. Going forward, rather than having to catch up and adapt to its surroundings, it must propose solutions and create new and beneficial conditions to achieve sustainable growth. It is therefore essential that Mitsuuroko Group fosters a corporate culture that embraces diversity as a strength, creating an environment that does not discriminate based on employment status, nationality, gender, age, or whether one is a new graduate or mid-career hire. Mitsuuroko Group aspires to shaping a new era by being "an enterprise that creates favorable cycle" and "persistently seeking change."

# Materiality & KPI

## Group-wide KPIs, targets, and progress against materiality

KPI     Quantitative targets     Target fiscal year       Contribution          • Reduction of Scope 3 reduction and scope 3 • Reduction of Scope 3 • reduction and energy efficiency          • Customest CO, emissions reduction rate          • Customest CO, emissions reduction rate          • + 36.5%*6             • On the environment           • Betaction of Scope 3 • Customest CO, emissions reduction rate          • Customest CO, emissions reduction rate          • Customest CO, emissions reduction rate          • + 36.5%*6             • Contribution to incred Scope 3 • Contribution to local communities           • Contri	Materiality	Mitsuuroko Group indicators			FY2021 Performance
Contribution on virianment on virianment on virianment oversity efficiency   Control of Control (Control of Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control (Control		KPI	Quantitative targets	Target fiscal year	
environment   2 the Company of the Co	(customer)* <sup>3</sup> CO <sub>2</sub> emissions Contribution to improved energy efficiency				+3.6%*6
Image: Contribution to local communities   Critical Memory Environment of sections in 2021)   Each year   Image: Contribution to local communities and section (community cance), ed.)     Image: Contribution to local communities and section (community cance), ed.)   -   -   -   Cancelled     Image: Contribution to local communities and section (community cance), ed.)   -   -   -   Cancelled     Image: Contribution to local communities and section (community cance), ed.)   -   -   -   Cancelled     Image: Contribution to local communities and section (community cance), ed.)   -   -   -   -   -   -   Cancelled   -   -   -   Cancelled   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -<	environment 2 (the Company)* <sup>1,2</sup> CO <sub>2</sub> emissions Contribution to improved		Carbon neutral*4	FY2050	+31.7%*6
Socially (community cleanups, etc.) Aumber of IT compliance training sessions Number of anassement Number of an	2 Contribution to local communities	Christel Vie Ensemble Foundation donation		Each year	Decrease of 2 locations (total of 9 locations) * Due to closing of stores
Interference   Number of harassmant training assistors   Once a year Once a year of an employeed   Each year   1     Image: The compliance   Number of training assistors   Once a year Once a year   Each year   1     Image: The compliance   Number of training assistors   Once a year   Each year   2     Image: The compliance   Number of training assistors   Once a year   Each year   2     Image: The compliance   Number of training assistors   Once a year   Each year   2     Image: The compliance   Number of training assistors   Once a year   Each year   2     Image: The compliance   Rate of receiving regular medical examinations   Continue of provide 100%   Each year   100%     Image: The compliance   Rate of maintaining proper weight   80%   80%   62.9%     Rate of maintaining proper weight   80%   80%   32.8%   32.8%     Rate of reacting of provide gateres checks   100% of termate employees   24.8%   32.8%     Rate of arental leave taken   100% of termate employees   Each year, FY2023   1100% of termate employees     Rate of parental leave taken   100% of termate employees   33%   FY			_		Cancelled * Due to prioritizing prevention of the spread of (
Introduction containing exactly and disaster   Number of maining exactly is reliated to human rights   Once a year for all employees   -     Introduction containing exactly and disaster   Number of drails conducted in relation to continnation of safety   Number of all enclosed   -     Interview   Number of drails conducted in relation to continnation of safety   Number of all enclosed   Each year   2     Image: Safety and disaster   Number of continnation of safety   Rate of receiving thorough examinations   Continue to provide 100%   Each year   100%     Image: Safety and disaster   Rate of receiving thorough examinations   Once a year for all enclosed   Each year   100%     Image: Safety and disaster   Rate of receiving thorough examinations   Once a year for all enclosed   Each year   100%     Image: Safety and disaster   Rate of receiving thorough examinations   0%   0%   62.9%     Rate of receiving thorough examinations   100%   Rate of safety and disaster   62.9%     Rate of receiving thorough examinations   100%   Rate of safety and disaster   100%     Rate of smoking   18%   Rate of smoking   18%   100%     Rate of regular exercise   Rate of parental leave taken   Continue to provi	<sup>3</sup> Thorough compliance	Number of IT compliance training sessions	Once a year (for all employees)	Each year	1
Immain rights   for all employees     Immain rights   for all employees     Immain rights   Twice a year for all employees   Each year   2     Immain response measures   Number of calls conducted in relation to continuation of safety   Continue to provide 100% (Facto bial employees)   Each year   100%     Immain response   Rate of receiving regular medical examinations   90% (Facto bial employees)   Each year   100%     Immain response   Rate of receiving thorough examinations   90% (Facto bial employees)   Each year   100%     Immain response   Rate of receiving thorough examinations   90% (Facto bial employees)   FV2023   100%     Immain response   Rate of maintaining proper weight   80% (Facto bial employees)   FV2023   100%     Rate of undergoing stress checks   100% (Facto bial employees)   FV2023   100%   24.8%     Rate of smoking   18% (Facto bial employees)   Each year, FV2023   100% of female employees   26.6%%     Rate of female employees   33% (Facto of emale employees)   Each year, FV2023   100% of female employees     Promotion of diversityr*5   Rate of female employees   33% (Facto of female employees)   FV2026   66.9%		Number of harassment training sessions			1
Image: Confirmation of safety   for all employees)   Each year   100%     Image: Confirmation of safety   Rate of receiving regular medical examinations   Continue to provide 100%   Each year   100%     Image: Confirmation of safety   Rate of receiving regular medical examinations   90%   Each year   100%     Image: Confirmation of the control of the cont					-
examinations   Commentations   Pate of all employees   For all employees   74.4%     Rate of receiving thorough examinations   90% (Pato to all employees)   74.4%   62.9%     Rate of maintaining proper weight   80% (Pato to all employees)   FV2023   100%     Rate of maintaining proper weight   80% (Pato to all employees)   FV2023   100%     Rate of undergoing stress checks   100% (Pato to all employees)   FV2023   100%     Rate of regular exercise   40% (Pato to all employees)   24.8%   24.8%     Rate of parental leave taken   Continue to provide 100% of female employees 20% of male employees   100% of female employees 20% of male employees   100% of female employees 20% of male employees     Promotion of diversity raining conducted   Once a year for female employees   FV2026   -     Number of diversity training conducted   Once a year for female employees   FV2022   -     Number of career seminars conducted   Once a year for female employees   FV2022   -	Enhancement of safety and disaster response measures			Each year	2
Image: A starting of a long of a lo	5 Health-focused management		Continue to provide 100% (Ratio to all employees)	Each year	100%
Image: State of undergoing stress checks   Imployees)   FY2023   100%     Rate of undergoing stress checks   18%   32.8%     Rate of smoking   18%   32.8%     Rate of regular exercise   40%   24.8%     Rate of pregular exercise   100% of female employees)   100% of female employees     Rate of pregular exercise   20% of male employees   100% of female employees     Rate of female employees   33%   FY2023   100% of female employees     Ratio of female employees   33%   FY2023   100% of female employees     Ratio of female employees   33%   FY2023   100% of female employees     Ratio of female employees   33%   FY2023   100% of female employees     Ratio of female employees   33%   FY2026   6.9%     Number of career seminars conducted   Once a year for female   FY2022   -     Number of maternity leave and parental   Once a year for female   FY2022   -		Rate of receiving thorough examinations		FY2023	74.4%
Rate of undergoing stress checks   100% (Pato to all employees)   FY2023   100%     Rate of smoking   18% (Pato to all employees)   32.8%     Rate of regular exercise   40% (Pato to all employees)   24.8%     Rate of parental leave taken   Continue to provide 100% of female employees   24.8%     Ratio of female employees   20% of male employees   Each year, FY2023   100% of female employ 11% of male employees     Ratio of female employees   33%   FY2026   26.6%     Ratio of female managers   11%   0nce a year for female employees in their late 20s   FY2022     Number of career seminars conducted   Once a year for female employees in their late 20s   FY2022   -		Rate of maintaining proper weight	80% (Ratio to all employees)		62.9%
Image: Construint of the construint		Rate of undergoing stress checks			100%
Actio of regular diversion   (Ratio to all employees)   Image: Continue to provide     Rate of parental leave taken   100% of female employees   Each year, FY2023   1100% of female employees     8   Ratio of female employees   33%   FY2026   26.6%     Ratio of female managers   11%   6.9%     Number of diversity training conducted   Once a year for all employees   FY2022   -     Number of career seminars conducted   Once a year for female employees in their late 20s   FY2022   -		Rate of smoking			32.8%
A Rate of parental leave taken   100% of female employees 20% of male employees   Each year, FY2023   100% of female employeent 11% of male employees     A Ratio of female employees   33%   FY2026   26.6%     Ratio of female managers   11%   6.9%     Number of diversity training conducted   Once a year for female employees in their late 20s   FY2022   -     Number of maternity leave and parental   Once a year for female employees in their late 20s   FY2022   -		Rate of regular exercise			24.8%
Ratio of female employees   33%   FY2026   26.6%   6.9%     Ratio of female managers   11%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%   6.9%	6 Promotion of diversity*5	Rate of parental leave taken	100% of female employees	Each year, FY2023	100% of female employees
6 Promotion of diversity*5   Ratio of female managers   11%   6.9%     Number of diversity training conducted   Once a year for all employees   -     Number of career seminars conducted   Once a year for female employees in their late 20s   FY2022   -     Number of maternity leave and parental   Once a wear for managers   -   -				5,0000	26.6%
Number of diversity training conducted   Once a year for all employees   –     Number of career seminars conducted   Once a year for female employees in their late 20s   –     Number of maternity leave and parental   Once a year for female employees in their late 20s   –		Ratio of female managers	<b>11</b> %	ΓΙΖΟΖΟ	6.9%
Number of maternity leave and parental Oneo a year for managers			Once a year for all employees	FY2022	-
Number of maternity leave and parental leave training conducted Once a year for managers -		Number of career seminars conducted	Once a year for female employees in their late 20s		_
		Number of maternity leave and parental leave training conducted	Once a year for managers		_

\* The "—" symbol indicates a qualitative target.

\*1 Scope 1: Direct emissions caused by the business operator itself \*2 Scope 2: Indirect emissions caused by the use of electricity, and heat and

steam supplied by other companies \*3 Scope 3: Indirect emissions other than Scopes 1 and 2 (upstream and downstream of supply chain)

\*4 Carbon neutral: Virtually zero emissions, calculated by subtracting the amount

absorbed by plants, etc. from  $CO_2$  emissions \*5 For training related to "Promotion of diversity," we plan to change the theme of training on a yearly basis.

\*6 Changes from FY2020 in  $CO_2$  emissions (See pages 27–28 for information on the calculation standard of CO<sub>2</sub> emissions)



e	FY2022 Performance (up to the end of February)			
	_			
	* Aggregated in FY2023			
	* Aggregated in FY2023			
6	Decrease of 1 location (total of 8 locations) * Due to closing of a store			
of COVID-19	Cancelled * Due to prioritizing prevention of the spread of COVID-19			
	1			
	1			
	2			
	<b>88.3%</b> (as of January 31, 2023)			
	<b>82.2%</b> (as of January 31, 2023)			
	62.6% (as of January 31, 2023)			
	100% (as of January 31, 2023) 32.0%			
	(as of January 31, 2023) <b>27.2%</b> (as of January 31, 2023)			
ees	_			
es	* Aggregated in FY2023			
	27.4%			
	6.9%			
	۱ ۵			
	* Seminars are held in November for young male and female employees (26-28 years old) and for young female employees (29-33 years old) in December.			
	=			