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## Disclose Corporate Information Actively, Effectively and Fairly, Engage in Constructive Dialogue with Stakeholders, and Enhance Corporate Value



## 1. We are committed to disclose necessary and appropriate information to the public in a transparent manner and achieve accountability with diverse stakeholders to gain their support and trust and enhance corporate value.

- We shall strive to communicate to society precise information about our financial status and non-financial elements including management principles, management policy, technologies and products, as well as activities that promote corporate social responsibility. We shall also strive to establish fair relationships with stakeholders, including consumers, customers, employees, business partners, local communities, shareholders and investors through proactive public relations activities and constructive dialogue, and gain their long-term support and trust.
- We shall proactively listen to frank public opinions and comments about the company through interactive communication with stakeholders and reflect such views in our management.
- We shall strive to continuously improve EVA®\* and business results from a long-term viewpoint, by recognizing and tackling management challenges and business risks in an appropriate manner, and we shall enhance corporate value. We shall endeavor to maintain an adequate standard of return on investment to our shareholders.



\* EVA® is a registered trademark of Stern Stewart & Co.

## 2. We shall strictly handle accounting procedures and other activities through conscientiously implementing internal control procedures to disclose appropriate information. We shall maintain a correct file of all business records, including accounting records.

- We shall ensure the accuracy of accounting records in compliance with the relevant accounting standards and related laws and regulations. We shall also keep other business records and data, and shall report correctly based on facts.
- We shall strictly adhere to all internal application, approval and recording procedures, including accounting procedures and asset management procedures following the appropriate internal control system. We shall review the adequacy and effectiveness of the system and revise it as necessary. When revising the system, we shall follow appropriate and required procedures.
- We shall earnestly facilitate and assist audits and investigations by our Audit & Supervisory Board Members, accountants, tax authorities, supervisory authorities, Kao Global Internal Audit and other functions so as to support accurate financial statements and a proper audit and inspection.
- We shall faithfully exercise our individual authorities, and shall also not make decisions that are beyond our respective authority. We shall submit reports as designated without delay.



## 3. We shall not engage in insider trading.

- We shall exercise caution in handling internal confidential information about the company and its business partners. We shall not engage in insider trading, i.e. the buying or selling of shares of stock or other securities of the company or its business partners based on internal confidential information.