

**Material Topics and Boundaries [G4-19, G4-20, G4-21]**

Material Topic	Aspect Boundary Within JSR Micro and Affected Stakeholder Groups	Aspect Boundary Outside JSR Micro and Affected Stakeholder Groups
Innovation	JSR Micro N.V.	Customers Society Business Partners Research Institutes Industry Associations Regulatory Agencies
Quality	JSR Micro N.V.	Customers Business Partners
Economic Impact	JSR Micro N.V. Employees	Business Partners
Health and Safety	JSR Micro N.V. Employees	Customers Business Neighbors
Compliance	JSR Micro N.V.	Customers Regulatory Agencies
Environmental Impact**	JSR Micro N.V. Employees	Business Neighbors
Business Continuity Planning and Risk Management	JSR Micro N.V.	Customers Business Partners
Employee Engagement	JSR Micro N.V. Employees	
Supply Chain Management	JSR Micro N.V. Employees	Suppliers

\*Aspect boundary refers to where impacts occur and the stakeholder groups that will be materially affected by the impact.

\*\* The boundary of reported environmental impacts is limited to JSR Micro N.V.'s operations.