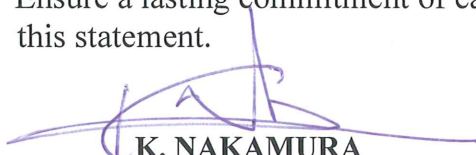


ENVIRONMENTAL & ENERGY POLICY STATEMENT

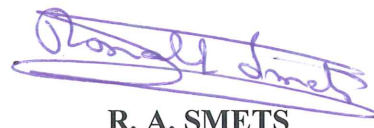
The Kaneka Belgium units pledge themselves to conduct their activities in a manner to safeguard the environment, to reduce the energy consumption and to develop a preventive approach in this area.

To realise this, Kaneka Belgium is committed to :

1. Comply with the relevant environmental and energy legislation and the subscribed requirements and to implement the "Responsible Care" principles.
2. Develop open and constructive relations with all related authorities and neighbourhood.
3. Document, implement and maintain the plant's environmental and energy policy, objectives and targets and let communicate these actively by each staff member towards all persons working for or on behalf of Kaneka Belgium.
4. Set up and adjust where necessary adequate monitoring and control measures for the main fields of environmental and energy impacts originated by the plant activities.
5. Subject all new and modified installations and processes to an environmental and energy impact review before implementation.
6. Stimulate activities and programs to improve continuously the environmental and energy performance of the installations and operations and to strive for optimal pollution prevention and for clean, energy efficient sustainable technologies.
7. Ensure a lasting commitment of each employee to the principles defined in this statement.



K. NAKAMURA
President / Managing Director



R. A. SMETS
Director / Plant General Manager