Kurita Group Disclosure Policy

1. Basic Policy

Kurita Water Industries Ltd. and its consolidated subsidiaries (hereinafter the "Kurita Group," and Kurita Water Industries Ltd. on a non-consolidated basis shall be hereinafter referred to as the "Company") strive for management that respects shareholders. To facilitate its sustainable growth and enhance corporate value in the medium and long term, the Kurita Group promotes constructive dialogues with shareholders, investors and others by making fair and timely information disclosures in accordance with relevant laws and rules, while actively and fairly disclosing various kinds of information the Kurita Group deems effective for promoting an understanding of its activities.

2. Information subject to disclosure and disclosure methods

(1) Legal disclosures and timely disclosures

The Company abides by and discloses information in accordance with the Companies Act, the Financial Instruments and Exchange Act and other laws and regulations (hereinafter collectively referred to as “related laws and regulations”), and rules on the timely disclosure of corporate information stipulated in the securities listing regulations of the Tokyo Stock Exchange (hereinafter referred to as "the timely disclosure rules"). Information meeting the criteria of the timely disclosure rules is promptly disclosed via the Timely Disclosure Network (TDnet) provided by the Tokyo Stock Exchange as well as on the Company’s corporate website.

(2) Voluntary disclosures

Even when certain information is not subject to related laws and regulations or the timely disclosure rules, the Company discloses information deemed useful for investors in making investment decisions via TDnet or the Company’s website.

(3) Handling of material information

In abiding by the stipulations of Article 27-36 of the Financial Instruments and Exchange Act (commonly referred to as “the Fair Disclosure Rule”), the Company does not selectively disclose to a limited number of shareholders or investors material information (facts of decision, facts of occurrence, financial information, etc.) that has not been made public and is deemed likely to have a significant influence on investors’ investment decisions (hereinafter collectively referred to as “material information”). In the event that the Executive General Manager of the Group Corporate Control and Administration Division determines that a Company director, executive officer, or employee has unintentionally conveyed material information to a limited number of shareholders or investors, the said material information will be made public promptly. In instances, however, where it is judged inappropriate to promptly make public conveyed information deemed material information, separate measures may be taken to ensure the fairness of information disclosure in not making the material information public.

3. Enhancing the fairness of information access

The Company strives to ensure the fairness of information access for shareholders, individual investors, institutional investors in and outside Japan, analysts and others by publishing on the corporate website presentation materials and summaries of question and answer sessions used in financial results briefings, along with other material, to the extent possible. The Company also strives to expand the availability of English-language materials.

4. Information management and information disclosure system

(1) Information management

The Executive General Manager of the Company’s Group Corporate Control and Administration Division is responsible for the management of the Kurita Group’s material information. The Executive General Manager of the Group Corporate Control and Administration Division sets up a disclosure council consisting of the departments in charge of stakeholder engagement including investor relations and corporate accounting, and the departments in charge of strategy planning, as well as other members designated by the Executive General Manager. Additionally, the Executive

General Manager shall regularly or as necessary identify and consolidate information, and provide designated spokespersons with the information necessary for dialogue.

(2) Disclosure decisions

The Company's Executive Committee or Board of Directors decides the timing and method of disclosure for information that meets the disclosure criteria of related laws and regulations and the timely disclosure rules. The Executive General Manager of the Group Corporate Control and Administration Division decides the disclosure timing and method of information that does not meet the timely disclosure rules. When disclosure decisions are made, the Executive General Manager of the Group Corporate Control and Administration Division consults with the disclosure council as necessary.

(3) Spokesperson designation

To ensure information accuracy and disclosure fairness, the designated spokespersons for investor relations and shareholder relations are the Company's President, the Executive General Manager of the Group Corporate Control and Administration Division, dedicated Investor Relations staff, and others designated by the Executive General Manager.

5. Earnings forecasts and forward-looking statements

The Company discloses earnings forecasts and forward-looking statements regarding medium-term management plans and other matters. Since this information is based on information available to management at the time of preparation and forecasts based on certain assumptions deemed reasonable at that time, there is a risk that actual results will be materially different from forecasts. The Company strives to disclose the reasons behind its assumptions and conceivable risks when presenting earnings forecasts and forward-looking information.

6. Silent Period

In order to prevent the leakage of undisclosed financial information, the Company has adopted a "silent period" that commences on the day following the closing date of the fiscal period and ends on the day the related financial statements are released. During this period, the Company will not respond to questions or make any comments concerning financial results or earnings forecasts for the relevant period. During the silent period, the Company will respond to any questions concerning information that has already been made public.

7. Market speculation and forecasts

In principle, the Company does not respond to speculative comments concerning the Kurita Group or comments concerning earnings forecasts or evaluations by persons unrelated to the Company. If, however, the Company determines that third-party comments will have a significant impact on the Company's stock price, information will be disclosed appropriately through TDnet.

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