No.1811005242

Independent Verification Report on Environmental Information

To: Kurita Water Industries Ltd.

1. Objective and Scope

Japan Quality Assurance Organization (hereafter "JQA") was engaged by Kurita Water Industries Ltd. (hereafter "the Company") to provide an independent verification on "Kurita Group Environmental Information Calculation Report" (hereafter "the Report"). The content of our verification was to express our conclusion, based on our verification procedures, on whether the statement of information regarding the FY2024* GHG (greenhouse gases) emissions, energy consumption, five water-related subjects and five waste-related subjects in the Report was correctly measured and calculated, in accordance with the "GHG Emissions Calculation Rule Ver.6" and "Water and Waste Calculation Rule Ver.2" prepared by the Company (hereafter "the Rules"). The purpose of the verification is to evaluate the Report objectively and to enhance the credibility of calculation for GHG emissions and other environmental subjects in the Report.

*The fiscal year 2024 of the Company ended on March 31, 2025.

2. Procedures Performed

JQA conducted verification in accordance with "ISO 14064-3" for GHG emissions, and with "ISAE3000" for energy consumption, five water-related subjects and five waste-related subjects. The scope of this verification assignment covers CO_2 emissions from Scope 1 and Scope 2 (location-based and market-based), and Scope 3 GHG emissions (Category 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15), energy consumption, five water-related subjects and five waste-related subjects. The target gases for Scope1 and Scope2 were energy-derived CO2 and dry ice only for non-energy-derived CO2. The five water-related subjects in the Report are: 1)Total water withdrawal; 2)Total water discharge; 3)Total water consumption; 4)Total water recycling volume; 5)The total amount of water discharged into sewers, rivers, industrial parks, or wastewater treatment facilities of public organizations. The five waste-related subjects in the Report are: 1)Waste generated; 2)Industrial waste; 3)Industrial waste for final disposal; 4)Amount of recycled industrial waste and 5)Recycling rate. The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent of each environmental subjects in the Report. The organizational boundaries of this verification include the Company and its 60 affiliated companies.

Our verification procedures included:

- Confirming the integrated functions and the Rules prior to the on-site assessment.
- Holding on-site verification except for Scope 3, at the Company's 4 domestic sites: Shiga Office of Kurita Analysis Service Co., Ltd.; Oita Plant of Kuritec Service Co., Ltd.; Sagamihara Branch of Kurita East Japan Co., Ltd.; and the Head Office of Kurita West Japan Co., Ltd. The location of sampling sites for on-site assessment was selected by the Company.
- On-site assessment to check the calculation boundaries and system; monitoring points for GHG and water-related data; waste emissions and disposal conditions; and activity and emission data.
- Confirming the Rules and verification of Scope 3. Checking calculation scenario and allocation method for Scope 3; monitoring and calculation system; and emissions data against evidence.

3. Conclusion

Based on the procedures described above, nothing has come to our attention that caused us to believe that the statement of the information regarding the Company's FY2024 GHG emissions and other environmental subjects in the Report is not materially correct, or has not been prepared in accordance with the Rules.

4. Consideration

The Company was responsible for preparing the Report, and JQA's responsibility was to conduct verification of GHG emissions and other environmental data in the Report only. There is no conflict of interest between the Company and JQA.



Sumio Asada, Executive Board Director
For and on behalf of Japan Quality Assurance Organization
1-25, Kandasudacho, Chiyoda-ku, Tokyo, Japan
March 26, 2026