

Greenhouse Gas Emissions Verification Report

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 GHG Emissions 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 FY2022* GHG (greenhouse gases) emissions in the Report was correctly measured and calculated, in accordance with “GHG Emissions Calculation Rule Ver.4” (hereafter “the Rule”). The purpose of the verification is to evaluate the Report objectively and to enhance the credibility of the Report.

*The fiscal year 2022 of the Company ended on March 31, 2023.

2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3”. The scope of this verification assignment covers energy-derived CO₂ emissions from Scope 1 and Scope 2, and Scope 3 GHG emissions (Category 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15). The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent of the total emissions in the Report. The organizational boundaries of this verification include the Company and 63 affiliated companies.

Our verification procedures included:

- Performing validation of integrated functions to check the Rule.
- Holding on-site verification Scope 1, Scope 2 and Category 5 of Scope 3, at the Company’s 4 domestic sites: the head office and Toyoura plant of Kurita Water Industries Ltd., the head office of Kuritaz Co., Ltd., and the Mie factory of Kuritec Service Co., Ltd. The location of sampling sites for on-site assessment was selected by the Company.
- On-site assessment to check the Report boundaries, monitoring points, monitoring and calculation system and activity data.
- For Scope 3 except of Category 5, performing validation of integrated functions to check the Rule, and checking calculation scenario and allocation method; monitoring and calculation system; and emission 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 FY2022 GHG emissions in the Report is not materially correct, or has not been prepared in accordance with the Rule.

4. Consideration

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



Sumio Asada, Board Director

For and on behalf of Japan Quality Assurance Organization

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March 22, 2024