

Independent Assurance Statement

October 30, 2025

Mr. Yuki Nishida
President & Representative Director
UBE Corporation

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by UBE Corporation (“the Company”) to provide limited assurance on the Company’s following data for the year ended March 31, 2025: 2.78 Mt-CO₂e for Scope1 and 419 kt-CO₂ for market-based Scope2 accounting for the Company and its consolidated subsidiaries; and 32.2 kt-CO₂e for Scope3(Category5), 394 million m³ of water withdrawal, 362 million m³ of Water discharge and 159 kt of waste emissions (include 1.89 kt of plastic waste accounting for the Company) accounting for the Company and its domestic consolidated subsidiaries (collectively, “the Environmental performance data”). The purpose of this process is to express our conclusion on whether the Environmental performance data were calculated in accordance with the Company’s standards. The Company’s management is responsible for calculating the Environmental performance data. Our responsibility is to independently carry out a limited assurance engagement and to express our assurance conclusion.

2. Procedures Performed

We conducted our assurance engagement in accordance with International Standard on Assurance Engagement 3000 (ISAE 3000) and International Standard on Assurance Engagement 3410 (ISAE 3410). The key procedures we carried out included:

- Interviewing the Company’s responsible personnel to understand the Company’s standards
- Reviewing the Company’s standards
- Performing cross-checks on a sample basis and performing a recalculation to determine whether the Environmental Performance Indicators were calculated in accordance with the Company’s standards.
- On-site inspection

3. Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the Environmental performance data have not been calculated in all material respects in accordance with the Company’s standards.

We have no conflict of interest relationships with the Company.



Takashi Fukushima
Representative Director
Sustainability Accounting Co., Ltd.