

Independent Assurance Statement

October 31, 2023

Mr. Masato Izumihara
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, 2023: 3.40 Mt-CO₂e of greenhouse gas emission for Scope 1 and 423 kt-CO₂ for market-based Scope 2 in domestic and overseas chemical and machinery categories; 369 million m³ of water withdrawal and 178 kt of waste emissions (2.41 kt of plastic waste) in domestic chemical category (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 and reviewing the Company's standards
- Visiting a factory
- Performing cross-checks on a sample basis and performing a recalculation to determine whether the Environmental performance data were calculated in accordance with the Company's standards.

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.