

# Greenhouse Gas Emissions Verification Report

**To: KUMIAI CHEMICAL INDUSTRY CO., LTD.**

## 1. Objective and Scope

Japan Quality Assurance Organization (hereafter “JQA”) was engaged by KUMIAI CHEMICAL INDUSTRY CO., LTD. (hereafter “the Company”) to provide an independent verification on “FY2025\* GHG Emissions Calculation Sheet” (hereafter “the Report”). The content of our verification was to express our conclusion, based on our verification procedures, on whether the statement of information in the Report was correctly measured and calculated, in accordance with the “KUMIAI CHEMICAL Calculation Rule” (hereafter “the Rule”) prepared by the Company. The purpose of the verification is to evaluate the Report objectively and to enhance the credibility of calculation GHG emissions in the Report.

\*The fiscal year 2025 of the Company is from November 1, 2024, to October 31, 2025.

## 2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3”. The scope of this verification assignment covers CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O emissions from Scope 1 & 2 (location-based and market-based), GHG emissions from 10 categories (Category 1, 2, 3, 4, 5, 6, 7, 9, 12 and 13) of Scope 3. 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 cover the Company and its six domestic group companies (11 production sites and 47 non-production sites).

Our verification procedures included:

- Confirming the integrated functions and the Rule prior to the on-site assessment.
- Holding on-site verification on a sampling basis at 3 domestic sites for GHG emissions from Scope 1 and 2.
- On-site assessment to check the Report’s boundaries, source of GHG emissions, monitoring points, monitoring and calculation system and its controls.
- Cross-checking the GHG emissions data against evidence for all sampling sites.
- Holding on-site verification on a sampling basis at the Company and one group company for GHG emissions from Scope 3, to confirm the Rule, the Report boundaries, 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 FY2025 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 and state a verification conclusion on GHG emissions 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

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