

Environmental and Social Activities Performance Data Independent Verification Report

To: Tokuyama Corporation

June 3, 2026

Japan Audit and Certification Organization
for Environment and Quality (JACO)

3-4 Kandakajicho Chiyoda-ku, Tokyo, Japan

President

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Japan Audit and Certification Organization for Environment and Quality (JACO) has been engaged by Tokuyama Corporation including its domestic and overseas consolidated production subsidiaries (hereinafter referred to as “the Organization”) to conduct independent verification of its environmental and social activities information under the responsibility of the Organization. The aim of this verification is to consider the accuracy of environmental data and to provide a verification opinion.

Verification was conducted as limited assurance according to the procedure agreed with the Organization based on JACO verification standards in accordance with International Assurance Business Standard (ISAE) 3000. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Summary of verification

With regard to the following Environmental Performance Data for the fiscal year 2025 (April 1, 2025 to March 31, 2026), verification was conducted.

Verification scope	Sampling sites
The Environmental Performance Data of business activities in the Organization's 38 manufacturing sites (8 sites of consolidated overseas production subsidiaries) as of March 31, 2025: Energy consumption, Total water withdrawal, Freshwater withdrawal, Water discharge (Tokuyama), Total waste generated, Waste disposed offsite, Waste landfilled offsite, SOx emissions, NOx emissions, Soot	Sites visited: 1 site Verification was conducted based on confirmation of related documents formulated, interviews with or inquiries to the responsible persons and persons in charge, confirmation of the method of obtaining data, and comparison between the reported data and its supporting documented information (evidence). Data sampling sites: 7 sites Verification was conducted based on comparison between the reported data and its supporting documented information (evidence).

With regard to the following Social Activities Performance Data, verification was conducted.

Verification scope
Social Activities Performance Data of 56 companies, including domestic and international consolidated subsidiaries of the organization (34 domestic consolidated subsidiaries, 21 overseas consolidated subsidiaries) as of March 31, 2026. • Fatalities • Occupational accidents • Frequency rate of lost time accidents • Injury Severity Rate • Average age • Average years of service • Percentage of women among university graduates who are new hired • Managers • General managers and over • Percentage of women among all managers • Ratio of wages between men and women • Employment rate of people with disabilities • Number of employees taking childcare leave • Number of employees taking family care leave

Conclusion

Based on the procedures we have performed and evidence we have obtained, nothing has come to our attention that causes us to believe that the Organization's Environmental and Social Activities

Performance Data is not prepared, in all material respects, in accordance with the methodology implemented by the Organization.

Verified Environmental Data:

- Energy consumption: 52,904 TJ
- Total water withdrawal : 592,682 thousand m³
- Freshwater withdrawal: 41,515 thousand m³
- Water discharge(Tokuyama): 23,113 thousand m³
- Total waste generated: 370,313 ton
- SOx emissions: 673 ton
- Waste disposed offsite: 38,481 ton
- NOx emissions: 8,364 ton
- Waste landfilled offsite: 14,279 ton
- Soot: 86 ton

Verified Social Activities Data:

Item	Scope		Data	Period
Fatalities	Tokuyama		0 person	2025/4/1 ~ 2026/3/31
	Tokuyama Cooperation Association		0 person	
	Manufacturing subsidiaries in Japan		0 person	
	Manufacturing subsidiaries outside		0 person	
	Tokuyama Group		0 person	
Occupational accidents	Tokuyama		2 case	
	Tokuyama Cooperation Association		2 case	
	Manufacturing subsidiaries in Japan		9 case	
	Manufacturing subsidiaries outside		6 case	
	Tokuyama Group		17 case	
Frequency rate of lost time accidents	Tokuyama		0.42	
	Tokuyama Cooperation Association		0.41	
	Tokuyama Group		1.49	
Injury Severity Rate	Tokuyama		0.002	
Average age	Tokuyama	Men	41.7 years old	2026/3/31
		Women	40.0 years old	
		Average	41.5 years old	
	Consolidated subsidiaries in Japan	Men	44.0 years old	
		Women	42.5 years old	
		Average	43.6 years old	
	Consolidated subsidiaried outside Japan	Men	41.0 years old	
		Women	38.6 years old	
		Average	40.3 years old	
Average years of service	Tokuyama	Men	17.6 years	
		Women	12.0 years	
		Average	16.8 years	
	Consolidated subsidiaries in Japan	Men	13.3 years	
		Women	10.0 years	
		Average	12.4 years	
	Consolidated subsidiaried outside Japan	Men	7.4 years	
		Women	5.8 years	
		Average	7.0 years	
Percentage of women among university graduates who are new hired	Tokuyama		20.5%	
Managers	Tokuyama	Men	295 person	2026/3/31
		Women	15 person	
		Total	310 person	
	Consolidated subsidiaries in Japan	Men	297 person	
		Women	43 person	
		Total	340 person	
	Consolidated subsidiaried outside Japan	Men	65 person	
		Women	38 person	
		Total	103 person	
	Tokuyama Group	Men	657 person	
		Women	96 person	
		Total	753 person	

Item	Scope		Data	Period
General Managers and over	Tokuyama	Men	81 person	2026/3/31
		Women	2 person	
		Total	83 person	
	Consolidated subsidiaries in Japan	Men	103 person	
		Women	2 person	
		Total	105 person	
	Consolidated subsidiaries outside Japan	Men	70 person	
		Women	8 person	
		Total	78 person	
	Tokuyama Group	Men	254 person	
		Women	12 person	
		Total	266 person	
Percentage of women among all managers	Tokuyama		3.5%	2025/4/1 ~ 2026/3/31
	Tokuyama Group		10.6%	
Ratio of wages between men and women	Tokuyama		75.5%	
	Consolidated subsidiaries in Japan		58.6%	
Employment rate of people with disabilities	Tokuyama		2.5%	
Number of employees taking childcare leave	Tokuyama	Men	54 person	
		Women	9 person	
	Consolidated subsidiaries in Japan	Men	25 person	
		Women	34 person	
Number of employees taking family care leave	Tokuyama	Men	0 person	
		Women	0 person	
	Consolidated subsidiaries in Japan	Men	0 person	
		Women	1 person	

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. JACO applies International Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable regulatory requirements.

The Organization and JACO verification team did not have any specific conflicts of interest and carried out the verification on an independent basis.