

Basic Information on Sustainability Initiatives

Third Party Verification



Sustainability Accounting Co., Ltd.

Independent Assurance Statement

October 31,

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 domestic and overseas chemical and machinery categories; 369 million m³ of water withdrawal and 178 kt of waste emissions (2.41 kt of plastic was 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 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.

A handwritten signature in black ink, appearing to read "Takashi Fukushima", is written over a horizontal line.

Takashi Fukushima
Representative Director
Sustainability Accounting Co., Ltd.

Guidelines and Principles

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| Management Policy / Corporate Governance | Founding Principles UBE Corporate Philosophy UBE Management Principles Basic Policy for Establishing Internal Control |
| Sustainability | UBE Group Basic Policies for Sustainability |
| Compliance | UBE Group Compliance Guidelines UBE Group Action Guidelines UBE Group Anti-Bribery Guidelines Basic Policy for Anti-Social Forces |
| Risk Management | UBE Group Risk Management Framework |
| Environment and Safety | UBE Group Environmental and Safety Guidelines Basic Approach to Occupational Safety and Health Initiatives Basic Approach to Process Safety and Disaster Prevention Initiatives Basic Approach to Environmental Preservation Initiatives Basic Guidelines on Global Environmental Issues |
| Quality | UBE Group Fundamental Quality Guidelines |
| Human Rights and Labor | UBE Group Human Rights Guidelines UBE Group Human Resources Management Guidelines |
| Social Initiatives | UBE Group Procurement Guidelines Socially Responsible Procurement Guidelines Policy on Conflict Minerals UBE Group Guidelines for Social Contribution Activities |
| Information Protection and Management | UBE Group Information Management Guidelines UBE Group Information Security Guidelines Privacy Policy Policy on Information Disclosure |

Downloads

- [Integrated Report](#)
- [Corporate Brochure](#)
- [Corporate Governance Report](#)
- [Financial Results](#)
- [Presentations](#)

For the past reports

- [CSR Reports, from 2005 to 2017](#)
- [Responsible Care Report, from 2001 to 2004](#)
- [Annual Reports, from 2001 to 2017](#)

ESG Data


Environment

[ESG Data \(Environment\)](#)  (PDF : 259KB)

Society

[ESG Data \(Society\)](#)  (PDF : 244KB)

Governance

[ESG Data \(Governance\)](#)  (PDF : 155KB)

