

The background of the entire page is a large, dynamic splash of water, rendered in various shades of blue. Scattered throughout the splash are numerous small, clear water droplets. The splash itself is a large, circular shape that dominates the center of the image.

Pioneering “new value for water”

KURITA GROUP
Sustainability Report
2026



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ESG Data * Clicking this link will take you to the ESG Data page on our website.

Editorial Policy

The Kurita Group publishes the Kurita Group Sustainability Report 2026 (hereafter "the Report") to communicate to stakeholders its approach to sustainability, materiality, governance framework, and sustainability-related activities.

The Kurita Group is enhancing its materiality analysis from the perspectives of impacts, risks, and opportunities associated with its business activities. Accordingly, the Report focuses on information currently considered to be of high importance. The scope and level of detail of disclosures will be reviewed progressively in future reports in line with further advances in our analysis.

Reporting Scope

The Report covers Kurita Water Industries Ltd., 61 consolidated subsidiaries, and three equity-method affiliates (two subsidiaries and one affiliate). However, the following companies and sites are excluded from the scope of environmental data:

- Companies that have not yet commenced environmental improvement activities
- Companies with no business operations and therefore no environmental impact
- Subsidiaries that share the same site as their parent company (included in the parent company's data)
- Sites where environmental impact data cannot be calculated, such as those located in leased office spaces within tenant buildings

Reporting Period

Fiscal 2025 (fiscal year ended March 31, 2026): April 1, 2025 to March 31, 2026. The Report also includes certain information on initiatives undertaken outside the reporting period.

Supplementary Information

In the Report, "the Company" refers to Kurita Water Industries Ltd. "Group companies" refer primarily to the consolidated subsidiaries of the Company and, in some cases, includes equity-method affiliates.

"Kurita Group" or "Kurita" refer collectively to the Company and its Group companies.

- In principle, the Report is published annually and provides updates on the Kurita Group's annual activities. The information contained herein is current as of the date of publication.
- Any revisions or corrections to information disclosed for previous reporting periods are indicated in notes on the relevant pages.
- The Report has been prepared with reference to guidelines such as the GRI Standard Index and SASB Standard Reference Tables.

The data presented in the Report is current as of the end of September 2026. For the latest data, please refer to the following website.

[Related Information: Materiality and Sustainability Management](#)

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Disclaimer

The report contains forward-looking statements from Kurita Water Industries Ltd. and its consolidated subsidiaries pertaining to plans and strategies. These forward-looking statements are based on currently available information, and actual results may vary significantly from the forward-looking statements contained in the report due to a range of variable factors.

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Toward Sustainable Growth

Message from the Officer in Charge



Taking value creation to the next stage,
starting from our Corporate Philosophy

Corporate Philosophy and Our Vision

The environment surrounding society and industry is undergoing major changes, and the roles companies are expected to fulfill and the value they are recognized for are also continuing to change. Against this backdrop, Kurita believes it needs to take a broader view of what it means to "Study the properties of water, master them," a core element of its Corporate Philosophy. "Study the properties of water, master them," means broadening our perspective beyond water itself to include changes in society and industry where water is needed, as well as the issues and new value creation opportunities that arise as a result. That is why it is important to take an integrated view of major trends, not only water resources, but also biodiversity, climate change, resource circulation, changes in demographic structure, and technological innovation. Based on this thinking, Kurita's Board of Directors adopted a long-term direction as its growth. This shows the direction in which we will expand our business domains, the value we will provide to society and customers, and the kind of company we aspire to become as a result.

Kurita is a unique player in the world in that it combines chemicals, facilities, and maintenance functions in the water treatment industry,

and we believe that by leveraging this strength, it has the potential to create even greater social impact.

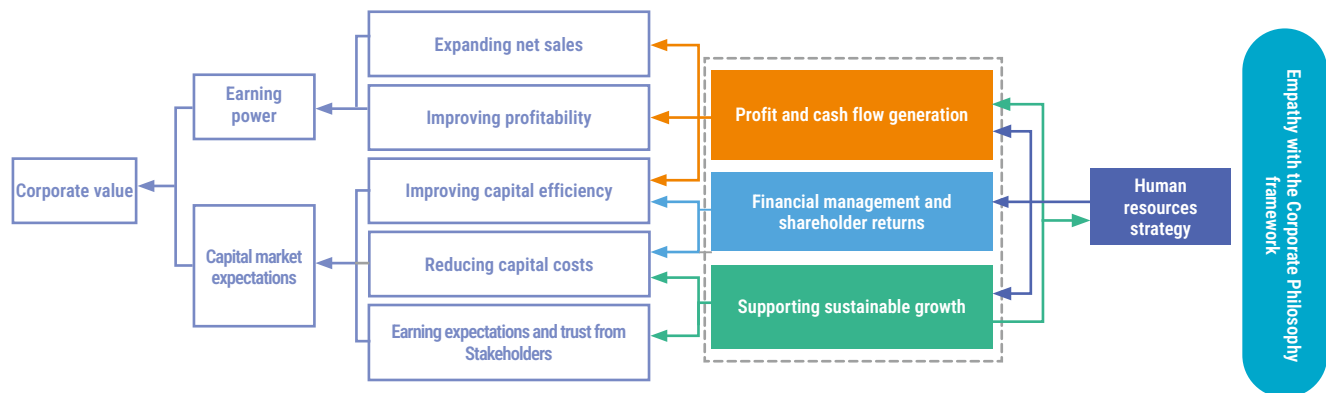
To translate this potential into value creation, it is important to view social issues and customer issues from short-, medium-, and long-term perspectives and incorporate them into business strategies and functional strategies. As Executive General Manager of Corporate Planning Division and Chairperson of the Sustainability Committee, my role is to grasp changes in social issues and stakeholder expectations, anticipate the changes ahead, indicate the direction Kurita should take, translate that direction into concrete strategies, and connect it to execution.

Value Creation under the PSV-27 Plan

The PSV-27 Plan aims to link the resolution of social issues to business growth while pursuing a balance between social value and economic

value. The starting point for this is Materiality. From two perspectives—the impact of global sustainability issues on Kurita's corporate value and the impact Kurita has on society and the environment—we have identified key issues and established a Materiality framework consisting of three shared value themes and five basic themes. By incorporating these into the business strategies and functional strategies of the PSV-27 Plan, we are translating the resolution of social issues into business activities and linking them to value creation.

The frameworks showing these value creation connections are the Value Pioneering Path and the "connectivity tree," which visualizes these relationships in detail and in a concrete manner. We aim to visualize how materiality, business strategies, and functional strategies lead to improvement in corporate value, and to view business activities and individual operations as a story. These are positioned as a foundation for the entire Kurita Group to promote value creation under a shared direction.



Toward Sustainable Growth Message from the Officer in Charge

Progress and Challenges in Balancing Social Value and Economic Value

Since its launch, the PSV-27 Plan has generally progressed as planned. Avoided GHG emissions generated through the CSV business, which plays a central role in value creation, are expanding at a pace significantly exceeding the initial plan. Profitability across CSV business as a whole has also reached a high level, and efforts to create social value are steadily translating into results. On the other hand, there are also issues that require further strengthening of our efforts. For example, in 2025, the amount of water savings through the CSV business had to be revised downward from the medium-term target. In addition, a gap has emerged between the Scope 3 reduction target and actual emissions, partly due to higher emissions accompanying business growth, including expansion of the water treatment facilities business. To address these issues, we are strengthening efforts to expand CSV business with high value creation potential and create new models, through activities of the specialized subcommittees established under the Sustainability Committee for each shared value theme and through collaboration with the Value Providing Strategy Division. We are also working to achieve a decarbonized society by approaching both the GHG emissions reduction from our business activities themselves and the those associated with the energy consumption of products and services.

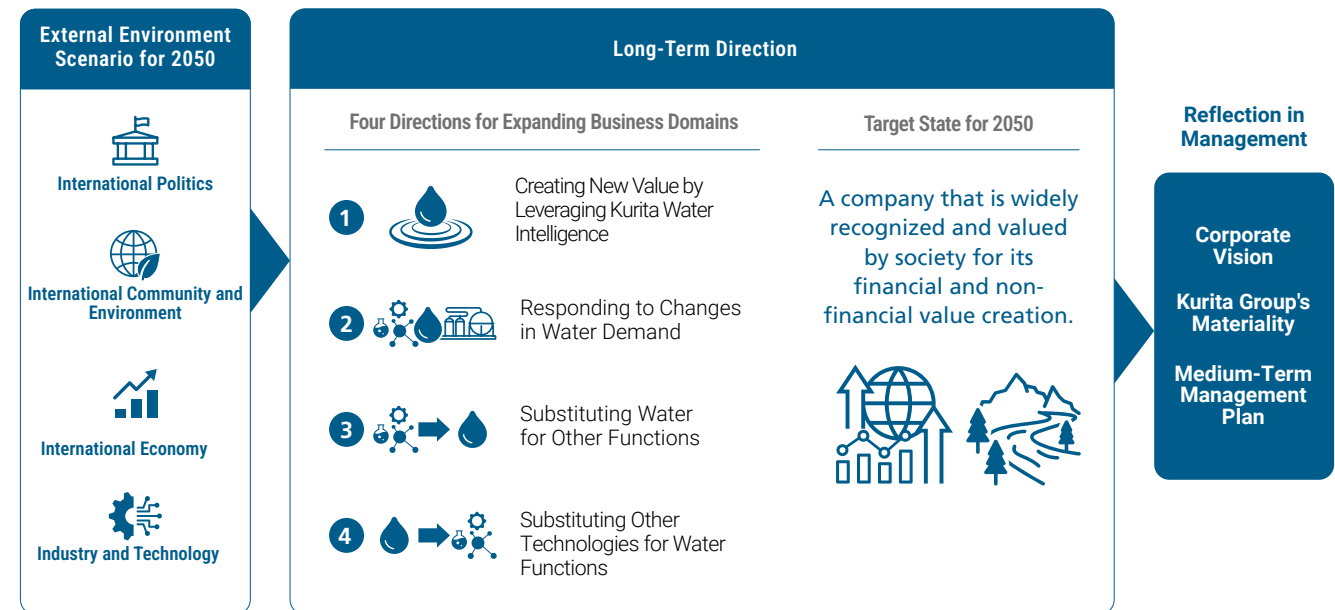
When creating social value, trust in the measurement and quantification of the underlying value is indispensable. We take very seriously the improper conduct in analysis operations at a Group company that came to light in July 2026, recognizing it as a matter that calls on the entire Group to reexamine its approach to data measurement and management. I believe that trust from customers and society is the foundation of corporate management. To remain a company that continues to meet that trust, we will steadily implement not only measures to prevent recurrence but also initiatives to build a sound corporate culture and systems.

Strengthening the Management Foundation to Support the Next Stage of Growth

While advancing efforts to achieve the PSV-27 Plan, we are also working to build a foundation for the next stage of growth. As mentioned at the beginning, the Board of Directors held repeated discussions on the Kurita Group's long-term direction from the 2025, and approved it in March 2026. In studying the next medium-term management plan, I believe it is important for the executive side to steadily implement specific measures and strengthen the business foundation based on this direction.

What value can we provide to society and customers over the long term, and what strengths will Kurita draw on as the source of that value? While facing these questions, we are advancing discussions for the next stage of growth. In this process, I believe it is important to

accurately grasp and anticipate changes in the environment, convert them into new business opportunities, and strengthen our ability to prepare for risks. To that end, strengthening the management foundation that will support the future, including human resources, technology, and intellectual property, is essential. The Corporate Planning Division is responsible for corporate governance, as well as for formulating management plans and monitoring their progress. It also handles sustainability efforts, including stakeholder engagement, formulates medium- to long-term strategies, including the use of intellectual property, and addresses changes in the business environment and management risks. While anticipating future changes, we will formulate corporate strategies that ensure sustainable growth. At the same time, we will further strengthen the Group's unique capabilities in chemicals, facilities, and maintenance, helping to solve issues faced by customers and society around the world.



Materiality and Sustainability Management

The Kurita Group defines sustainability as “conducting business within natural and social systems, striving for sustainable growth while accounting for their mutual impacts,” and places sustainability at the core of its management. To realize our Vision, “Pioneering ‘new value for water’ to contribute to the realization of a sustainable society,” the Kurita Group has identified key issues as its Materiality. The Group has established metrics and targets to measure progress on initiatives related to these Materialities, and under the oversight of the Board of Directors, the Sustainability Committee and executive divisions are responsible for promoting and managing these initiatives.

The Kurita Group also engages with stakeholders, including customers, business partners, employees, shareholders and investors, and local communities. Expectations, concerns, and evaluations obtained through stakeholder engagement are used to verify the appropriateness of its materiality, metrics, and targets, and to improve its activities.

Governance

Under the oversight of the Board of Directors, the Kurita Group promotes sustainability initiatives through an execution framework centered on the Sustainability Committee. The Executive Committee is responsible for deliberation and decision-making on necessary measures.

Oversight Framework

The Board of Directors is responsible for deliberating and determining the Kurita Group Materiality, as well as its fundamental approach to sustainability and other important sustainability-related matters. The Board also receives reports on the status of initiatives implemented by the executive side based on these decisions and appropriately oversees their execution.

In FY2025, the Board primarily received reports on the review of metrics and targets related to materiality, the progress of stakeholder engagement, and the policy for identifying the next materiality framework determined by the executive side, and exercised oversight of these matters.

In addition, in light of domestic and international developments surrounding sustainability, the Kurita Group has established the Sustainability Advisory Council as a body that examines and deliberates on the Group’s approach to sustainability management from multi-stakeholder and medium- to long-term perspectives and provides advice and recommendations to the Board of Directors.

The Council, which commenced operations in FY2023, is chaired by an External Director and consists of six members, including four External Directors. Meetings are held approximately four times a year.

In FY2025, the Council discussed the long-term direction of the Kurita Group’s envisioned future and reviewed the policy and process for identifying the next materiality framework from the perspectives of consistency with the Kurita Group’s characteristics and domestic and international rules. The Council submitted recommendations to the Board of Directors and the executive side to support the identification of materiality that is uniquely aligned with the Kurita Group.

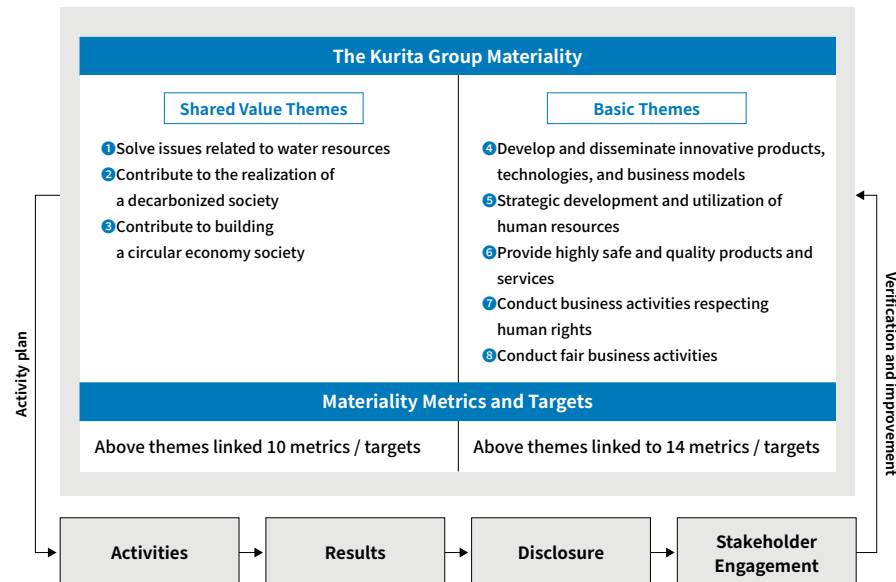
Execution Framework

The Sustainability Committee, chaired by the Executive General Manager of Corporate Planning Division, who serves as a Lead Executive of the Company, has been established as the core body for executing sustainability initiatives. The Committee conducts cross-functional discussions and coordination regarding sustainability-related activities across organizations and promotes Group-wide efforts toward materiality.

In addition, to facilitate more specialized deliberations on the shared value themes of the materiality framework, namely “Solve Issues related to water resources,” “Contribute to the realization of a decarbonized society,” and “Contribute to building a circular economy society,” specialized subcommittees have been established under the Sustainability Committee. These subcommittees strengthen initiatives aimed at achieving the metrics and targets related to each theme and report their progress to the Sustainability Committee.

Sustainability-related matters, including the status of initiatives related to materiality, are, in principle, submitted or reported to the Executive Committee twice a year. The Executive Committee deliberates on these matters and determines the direction of necessary measures and other actions as appropriate.

Materiality Management Process



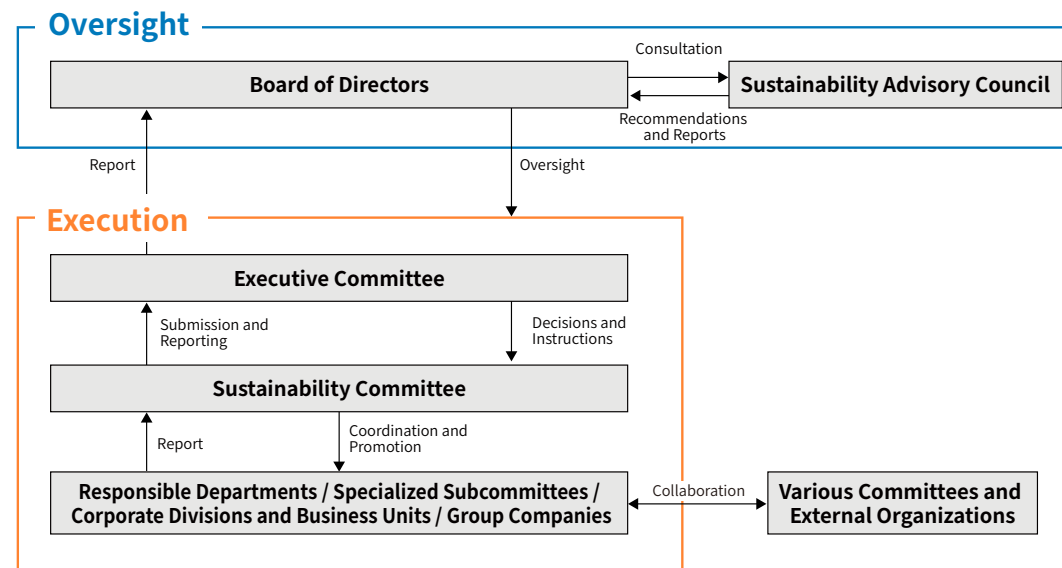
Materiality and Sustainability Management

The Executive Committee reports on the status of initiatives to the Board of Directors, which is responsible for overseeing the Kurita Group's overall efforts related to materiality. In FY2025, the Executive Committee mainly reported to the Board of Directors on the review of metrics and targets related to materiality, the status of initiatives addressing climate change, and the policy for identifying the next materiality framework.

In addition, achievement rates for the materiality metrics of amount of water savings, avoided GHG emissions, resource recovery or reduction of resource input, and sales revenue from CSV Businesses are used in performance evaluations for performance-linked compensation for the Company's Executive Officers and Executives, as well as for the representatives of certain Group companies.

Please refer to the table below for the status of sustainability-related meetings held in FY2025.

Organizational Structure



(As of April 1, 2026)

Role, Composition, Regular Meetings, and Main Topics Each Committee

Committee	Role	Chair/Members Composition	Regular Meetings	Major Topics Discussed in FY2025
Sustainability Advisory Council	•Examine and discuss sustainability management ideal for the Kurita Group from the medium to long-term perspective of all stakeholders as an advisory body that reports to the Board of Directors.	Chair: •External director of the company Members: •Three external directors of the company •Two internal directors	4 meetings/ year	• Provided discussion materials and highlighted perspectives requiring further consideration to support the Board of Directors' deliberation and decision-making on the Kurita Group's "Long-term direction", with a view to the sustainable creation of both social and economic value. • Examined key issues for identifying Materialities in the Post PSV-27 period from medium- to long-term and multi-stakeholder perspectives, based on the "Long-term direction".
Sustainability Committee	•Manage overall action to address materiality issues and explore new initiatives.	Chair: •Lead Executive Executive General Manager of Corporate Planning Division Members: •Members appointed from each division	7 meetings/ year	• Revisions to the Kurita Group's policy for materiality-related activities, progress of initiatives, and Metrics and Targets. • Progress on Climate Change Initiatives. • Management of CSV Businesses. • Enhancement of Environmental Improvement Activities and TNFD Initiatives. • Integrity Program Policy and Survey Results. • Results of Human Rights Due Diligence. • Key Initiatives and Progress of Activities in Each Specialized Subcommittee.
Specialized subcommittees for each shared valued materiality theme	•Formulate and roll out measure to promote action to achieve the metrics and targets set for each materiality issue.	Members: •Members appointed from each division	As necessary (7 to 10 meetings/year)	• Consideration of projects and themes to expand existing CSV Businesses and create new CSV Businesses that contribute to water conservation. • Examination of GHG emissions reduction measures, with a focus on Scope 3 (Categories 11 and 13). • Identification of directions for strengthening resource circulation initiatives in light of EU regulations and other developments.

Board of Director Meeting Agenda/ Topics Pertaining to Kurita Group Materiality

October 2025
Review progress of initiatives to address materiality issues

- Outlook for materiality metrics and targets
- Status of stakeholder engagement
- Progress on key initiatives for FY2025
- Progress on climate change initiatives

March 2026
Partial revisions to materiality metrics and targets and progress of initiatives to address materiality issues

- Progress on materiality Initiatives
- Status of stakeholder engagement
- Changes to materiality metrics and targets under the PSV-27 plan
- Progress on climate change initiatives
- Key initiatives for fiscal 2026

Materiality and Sustainability Management

Strategy

The Kurita Group identifies materiality by extracting a broad range of sustainability issues in light of changes in the business environment and societal demands, and then examining them from the perspectives of risks, opportunities, and impacts. Responses to the identified materiality issues are organically integrated with the strategies of the Medium-Term Management Plan (PSV-27), and their overall framework is presented in the “Value Pioneering Path” shown below as the roadmap for value pioneering under the PSV-27 Plan and the realization of the corporate vision. Through these initiatives, the entire Group works together toward achieving its corporate vision.

In FY2025, the Group advanced efforts to organize and visualize connectivity in order to clarify how each initiative contributes to enhancing corporate value and how materiality is positioned within the overall framework. This enables both the Group as a whole and the

divisions responsible for individual strategies to promote initiatives with a clear awareness of the linkage between their activities and higher-level strategies, thereby seeking to enhance the effectiveness of those strategies.

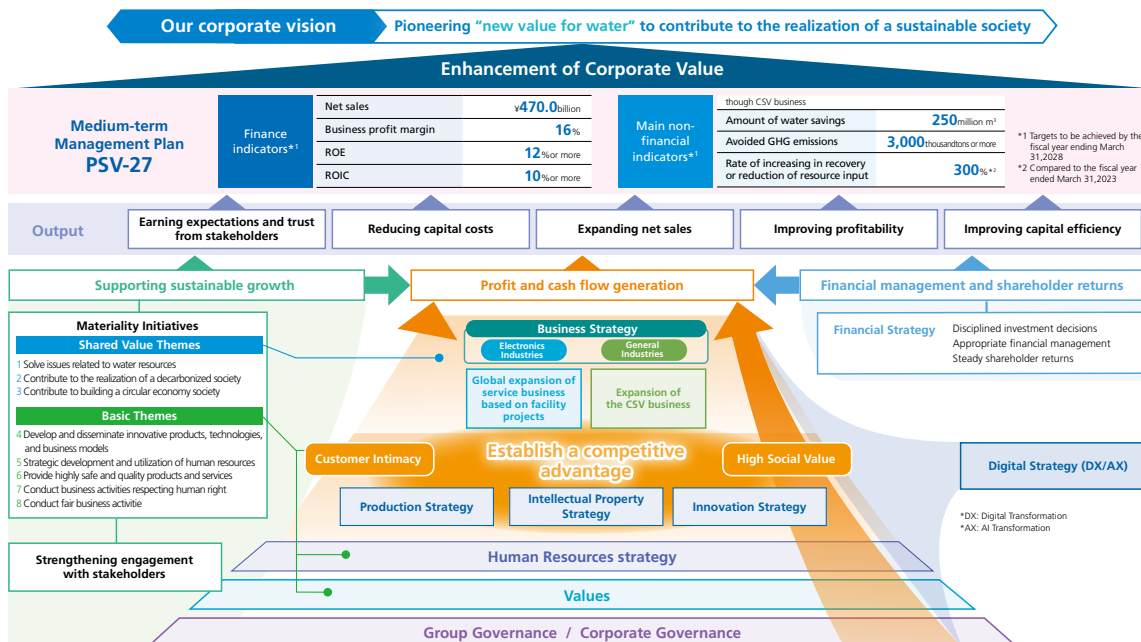
Initiatives under the PSV-27 Plan are organized into three categories: “Profit and cash flow generation,” “Supporting sustainable growth,” and “Financial management and shareholder returns.” Among these, initiatives related to materiality are positioned primarily within “Initiatives to support sustainable growth.” The Kurita Group believes that addressing materiality ultimately leads to enhanced corporate value through business activities. The outcomes are categorized into five outputs: “Earning expectations and trust from stakeholders,” “Reducing capital costs,” “Expanding net sales,” “Improving profitability,” and “Improving capital efficiency.” The table below (Materiality Connectivity) organizes the relationship between each material issue and these outputs.

In addition, among its responses to materiality, the Kurita Group positions CSV Businesses as a core initiative for creating value through business activities. CSV Businesses refer to products, technologies, and business models that contribute significantly more than conventional alternatives to water conservation, GHG emissions reductions, waste resource recovery, or reductions in resource inputs. For each CSV Business, environmental contributions are quantified for metrics such as amount of water savings and then combined with customers’ adoption records to calculate the actual reductions in environmental impact achieved.

[Related Information: Medium-Term Management Plan ▶](#)

[Kurita Group Capabilities for Shared Value Creation ▶](#)

Value Pioneering Path



Materiality Connectivity

		Earning power		Capital market expectations		
		Expanding net sales	Improving profitability	Improving capital efficiency	Reducing capital costs	Earning expectations and trust from stakeholders
Shared Value Themes	Solve issues related to water resources	●	●	●	●	●
	Contribute to the realization of a decarbonized society	●	●	●	●	●
	Contribute to building a circular economy society	●	●	●	●	●
Basic Themes	Develop and disseminate innovative products, technologies, and business models	●	●	●		●
	Strategic development and utilization of human resources	●	●	●		●
	Provide highly safe and quality products and services	●	●			●
	Conduct business activities respecting human rights				●	●
	Conduct fair business activities				●	●

Materiality and Sustainability Management

Risk Management

The Kurita Group reviews its materiality in conjunction with the formulation of its Medium-Term Management Plan. For each identified material issue, the Group establishes metrics and targets and manages their progress to identify and manage sustainability-related risks and opportunities.

Specifically, in addition to metrics related to the creation and expansion of business opportunities, such as environmental contributions generated through CSV Businesses, the Group has established management metrics based on materiality for areas including reductions in water withdrawal, GHG emissions at its own sites, and indicators related to human rights and occupational health and safety, and monitors these metrics on a regular basis.

Among these initiatives, significant risks that could affect overall business activities are analyzed and evaluated through the Kurita Group's company-wide risk management process, and appropriate measures are implemented.

Materiality Identification Process

As a prerequisite for the risk management approach described above, the Kurita Group identifies a broad range of sustainability issues in light of changes in the business environment and societal demands. These issues are then examined from the perspectives of risks, opportunities, and impacts, and materiality is identified as a management priority.

Step 1: Identification of Sustainability Issues

The Kurita Group comprehensively selects sustainability issues across 37 themes as materiality candidates, referencing international rules^{*1}, laws and regulations, disclosure standards^{*2}, and issues identified through stakeholder engagement^{*3}.

^{*1} International rules: SDGs, Ten Principles of the UN Global Compact, OECD Guidelines for Multinational Enterprises, World Economic Forum's Global Risks Report

^{*2} Laws, regulations and disclosure standards: GRI Standards, GHG Protocol, SASB Standards, EU Taxonomy, SFDR, CSRD, TCFD, TNFD, etc.

^{*3} Stakeholder engagement: Responses to surveys by customers, results of supplier surveys, results of employee engagement surveys, information meetings for shareholders and other investors, responses to ESG surveys, social contribution activities, etc.

Step 2: Creation of Materiality Matrix

E&S Committee^{*4} members, External Directors, Audit & Supervisory Board members^{*4}, and the E&S Committee^{*4} Secretariat were surveyed to assess the degree of positive and negative impact (probability and scale of impact) from two perspectives:

1. Impact of sustainability issues on the Kurita Group's corporate value (financial materiality)
2. Social and environmental impact of the Kurita Group initiatives in response to sustainability issues (impact materiality)

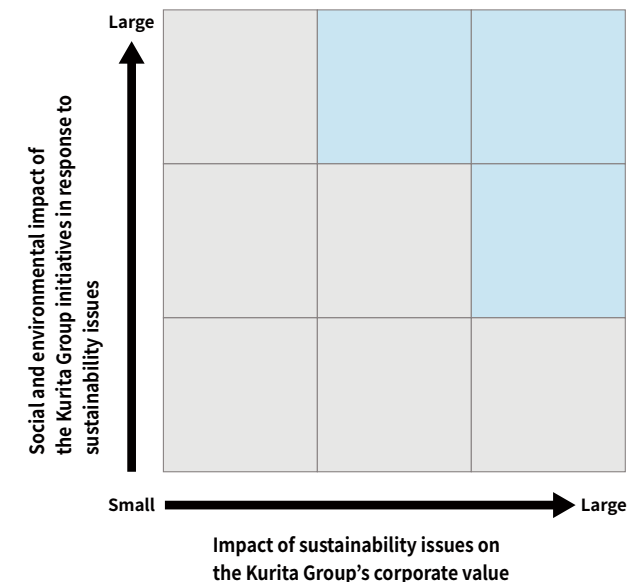
The results of the survey were organized in a matrix along two axes: (1) above on the X-axis/horizontal axis, and (2) above on the Y-axis/vertical axis. Themes with a significant impact in both the X and Y axes were selected as materiality candidates. The candidates were grouped into seven main themes and five subthemes covering common issues in multiple areas of materiality.

^{*4} Refers to the organizations and titles in place before June 29, 2023, when the Articles of Incorporation were partially amended. E&S Committee is the former name of the current Sustainability Committee.

Step 3: Confirmation of Adequacy and Selection of Materiality

Materiality candidates selected in Step 2 were submitted to the Executive Committee and the Board of Directors^{*5} for input. The committee responsible for reviewing the Medium-Term Management Plan, which is mainly comprised of members of the Executive Committee, confirmed the adequacy of the materiality candidates in parallel with the formulation of the PSV-27 Plan, finalized the Group's eight material issues and categorized them into "Basic themes" that should serve as the foundation for management and business activities, and "Shared value themes" that lead to the creation of shared value with society. These material issues were then approved by the Board of Directors as the Kurita Group Materiality.

^{*5} Title and institutional name prior to the amendment of the Articles of Incorporation. Refers to the titles and organizational structure before June 29, 2023, when the Articles of Incorporation were amended to redefine the role of the Board of Directors as a supervisory body.



Metrics and Targets

Metrics and targets for the materiality framework were developed by the departments responsible for each initiative and, following discussions by the E&S Committee (the former name of the current Sustainability Committee) and the committee responsible for reviewing the Medium-Term Management Plan, were approved by the Board of Directors. On the following page, we present the targets and results for the metrics established for each material issue, together with analyses of the factors behind any unmet targets, related responses, and the direction of future challenges and actions.

Materiality and Sustainability Management

Shared Value Themes

1. Solve Issues Related to Water Resources

Significance and direction of initiatives:

Strive to solve issues related to water resources in the aspects of the quantity, quality, and accessibility by providing solutions that harness water knowledge and by collaborating with various organizations, and maintain appropriate water circulation as the ecosystem services.

Contribution
to the SDGs

2 ZERO
HUNGER



3 GOOD HEALTH
AND WELL-BEING



6 CLEAN WATER
AND SANITATION



7 AFFORDABLE AND
CLEAN ENERGY



9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE



11 SUSTAINABLE CITIES
AND COMMUNITIES



14 LIFE
BELOW WATER



15 LIFE
ON LAND



17 PARTNERSHIPS
FOR THE GOALS



Related Pages

[Water Resource Management and Response to Water Riskn](#) ▶

[Kurita Group Capabilities for Shared Value Creation](#) ▶

Metrics		FY2023	FY2024	FY2025	FY2026	FY2027	FY2030	Reasons for Not Achieving Targets and Response Measures
Total number of basins where collective actions are implemented (and total population in the basins)*1	Targets	3 basins, 130 million people	3 basins, 93 million people	4 basins	4 basins	5 basins	7 basins	—
	Results	Not achieved (3 basins, 93 million people)	Achieved (3 basins, 93 million people)	Achieved (4 basins)				
Amount of water savings through CSV businesses	Targets	125 million m ³	135 million m ³	150 million m ³	190 million m ³	250 million m ³	—	Reason: The accumulation of the amount of water savings did not progress as planned due to the delays in project implementation.
	Results	Not achieved (90 million m ³)	Not achieved (108 million m ³)	Not achieved (145 million m ³)			—	Response: We will improve the accuracy of performance tracking by strengthening collaboration with related departments and promoting promising projects and technology themes on a priority basis, while continuously conducting reviews and evaluations toward commercialization.
Rate of reduction in the ratio of GHG emissions to water savings*2 (compared to FY 2022)	Targets	5%	20%	35%	40%	50%	—	Reason: Both the amount of water savings and Scope 3 emissions reductions fell short of their targets.
	Results	Achieved (5.0%)*3	Not achieved (16.1%)*3	Not achieved (23.5%)*3			—	Response: We will strengthen efforts to increase the amount of water savings and reduce Scope 3 emissions, aiming to achieve this target through improvements in both metrics.
Rate of reduction of water withdrawal intensity (compared to FY 2022, excluding the ultrapure water supply business)	Targets	7%	21%	27%	Meet or exceed 30%	Meet or exceed 30%	—	—
	Results	Achieved (22.2%)*3	Achieved (30.3%)*3	Achieved (33.8%)			—	
Number of individuals, organizations and groups we engage with to raise awareness on water resources	Targets	Meet or exceed the previous year	Meet or exceed the previous year	Meet or exceed the previous year	Meet or exceed the previous year	Meet or exceed the previous year	—	—
	Results	Achieved	Achieved	Achieved			—	
Future Challenges and Actions	We will expand collective actions and accumulate knowledge and insights while promoting the expansion and creation of CSV Businesses that contribute to water conservation. We will also enhance overall execution capabilities by sharing best practices across sites.							

*1 To more appropriately reflect the outcomes of the Kurita Group's activities, the Board of Directors resolved in March 2025 to remove the total population in basins and to use only activity basins as the target from FY2025 onward.

*2 Calculated by dividing the amount of water savings generated through CSV Businesses for water treatment facilities (which generate the Kurita Group's Scope 3 Categories 11 and 13 emissions) by the Kurita Group's Scope 3 Categories 11 and 13 emissions.

*3 Past performance data were revised as of March and September 2026 as a result of the addition of Group companies that newly commenced environmental improvement activities, revisions to calculation methodologies, correction of aggregation errors, and the review and verification of baseline year (FY2022) calculation data.

Materiality and Sustainability Management

2. Contribute to the Realization of a Decarbonized Society

Significance and direction of initiatives:

Contribute to the realization of a decarbonized society in the overall supply chain by developing and providing solutions that help reduce GHG emissions in industries and society and by implementing low-carbon business activities.

Contribution to the SDGs

2 ZERO
HUNGER



7 AFFORDABLE AND
CLEAN ENERGY



9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE



12 RESPONSIBLE
CONSUMPTION
AND PRODUCTION



13 CLIMATE
ACTION



15 LIFE
ON LAND



Related Pages

[Climate Change and Decarbonization Strategy / TCFD Report](#) ▶

[Kurita Group Capabilities for Shared Value Creation](#) ▶

Metrics		FY2023	FY2024	FY2025	FY2026	FY2027	FY2030	FY2050	Reasons for Not Achieving Targets and Response Measures
Rate of reduction in Scope 1+2 emissions (compared to FY 2019)	Targets	17%	50%	52%	62%	73%	80%	Net-Zero	—
	Results	Achieved (23.6%)*	Not achieved (45.5%)	Achieved (54.7%)					
Rate of reduction in Scope 3 emissions (compared to FY 2019)	Targets	11%	14%	17%	18%	22%	30%	Net-Zero	Reason: In Categories 11 and 13, which are our primary sources of emissions, activity levels increased due to higher procurement of electricity-intensive equipment associated with orders for large-scale water treatment facility projects.
	Results	Not achieved (-30.5%)*	Achieved (22.6%)*	Not achieved (10.4%)					Response: We will promote the optimization of material usage through the utilization of automated design tools and the development of technologies to reduce emissions during the operation of water treatment facilities. In addition, we will refine calculation methods by incorporating actual operational data to improve the effectiveness of emissions reduction efforts. We will also enhance the collection and management of emissions data.
Avoided GHG emissions through CSV businesses	Targets	630 thousand t-CO ₂	900 thousand t-CO ₂	2,500 thousand t-CO ₂	Meet or exceed 3,000 thousand t-CO ₂	Meet or exceed 3,000 thousand t-CO ₂	—	—	—
	Results	Achieved (733 thousand t-CO ₂)	Achieved (1,312 thousand t-CO ₂)	Achieved (3,082 thousand t-CO ₂)			—	—	
Future Challenges and Actions	To improve the effectiveness of emissions reductions, we will promote specific reduction measures for Scope 1 and 2 emissions, focusing on sites with high emissions. These measures include replacing company vehicles, fuel switching for pumps and other equipment, equipment upgrades and fuel conversion, and the utilization of renewable energy. For Scope 3 emissions, we will work to improve calculation accuracy while promoting emissions reductions through both equipment design and technology development.								
	In addition, through the expansion and creation of CSV Businesses, we aim to increase our contribution to GHG emissions reductions through our business activities.								

* Past performance data were revised as of March and September 2026 as a result of the addition and exclusion of Group companies included in the aggregation scope, revisions to calculation methodologies, correction of aggregation errors, and the review and verification of baseline year (FY2019) calculation data. As a result, some metrics were revised from achieved to not achieved.



Materiality and Sustainability Management

3. Contribute to Building a Circular Economy Society

Significance and direction of initiatives:

Contribute to building sustainable industries and society and preventing and reversing the nature loss by developing and providing products and services that make effective use and reuse of limited resources and recyclable resources in optimal ways.

Contribution to the SDGs

7 AFFORDABLE AND
CLEAN ENERGY



8 DECENT WORK AND
ECONOMIC GROWTH



9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE



12 RESPONSIBLE
CONSUMPTION
AND PRODUCTION



17 PARTNERSHIPS
FOR THE GOALS



Related Pages

[Circular Economy and Waste Management](#) ▶[Kurita Group Capabilities for Shared Value Creation](#) ▶

Metrics		FY2023	FY2024	FY2025	FY2026	FY2027
Rate of increase in resource recovery or reduction of resource input through CSV businesses (compared to FY 2022)	Targets	30%	65%	100%	180%	300%
	Results	Not achieved (-2%)	Not achieved (12%)	Achieved (177%)		
In-house waste recycling rate	Targets	Meet or exceed the previous year	Meet or exceed the previous year	Meet or exceed the previous year	Meet or exceed the previous year	Meet or exceed the previous year
	Results	Achieved	Achieved	Achieved		
Future Challenges and Actions	To expand value creation related to circular economy, we will continue to broaden the deployment of existing CSV Businesses while promoting the creation of new CSV Businesses. In addition, in response to requests from stakeholders and ESG rating agencies, we will advance initiatives to increase the recycled content ratio and the rate of plastic reuse in our products. To further enhance resource circulation within our own operations, we will continuously follow up on the plans and progress of each site and promote the cross-functional sharing of best practices to further improve our recycling rate.					

Materiality and Sustainability Management

Basic Themes

4. Develop and Disseminate Innovative Products, Technologies, and Business Models

Significance and direction of initiatives:

Contribute to sustainable development of society by striving to develop and disseminate innovative products, technologies, and business models that help solve social issues, through collaborations of various people and organizations inside and outside the Group.

Contribution
to the SDGs

2 ZERO
HUNGER



3 GOOD HEALTH
AND WELL-BEING



6 CLEAN WATER
AND SANITATION



7 AFFORDABLE AND
CLEAN ENERGY



9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE



13 CLIMATE
ACTION



14 LIFE
BELOW WATER



17 PARTNERSHIPS
FOR THE GOALS



Related Pages

[Kurita Group Capabilities for Shared Value Creation](#) ▶

Metrics		FY2023	FY2024	FY2025	FY2026	FY2027	Reasons for Not Achieving Targets and Response Measures
Investment rate in innovation areas*	Targets	Meet or exceed 15%	Meet or exceed 20%	Meet or exceed 25%	Meet or exceed 25%	Meet or exceed 30%	Reason: Investment temporarily decreased as a result of reviewing investment allocation based on the progress of commercialization.
	Results	Achieved (18%)	Achieved (22%)	Not achieved (20%)			Response: We will continue to promote investment in innovation areas by allocating resources appropriately in line with the progress of development toward commercialization.
Rate of the number of themes in innovation areas	Targets	Meet or exceed 20%	Meet or exceed 23%	Meet or exceed 30%	Meet or exceed 30%	Meet or exceed 30%	—
	Results	Achieved (22%)	Achieved (25%)	Achieved (31%)			
Rate of the number of themes in innovation areas	Targets	Meet or exceed the previous year	Meet or exceed the previous year	Meet or exceed the previous year	Meet or exceed the previous year	Meet or exceed the previous year	—
	Results	Achieved	Achieved	Achieved			
Future Challenges and Actions	To ensure the continuous and steady development of new products, technologies, business models, and themes in innovation areas, we will promote the creation of new ideas while establishing a value creation process driven by customer feedback. By strengthening the foundation for generating themes in innovation areas and embedding a customer-driven value creation approach, we will enhance the value of the products, technologies, and businesses we develop and expand their contribution to our business.						

* Refers to "Innovation Areas" in Deloitte 7CellsSM, Deloitte's framework for growth strategy development. For details, please refer to the page "Kurita Group Capabilities for Shared Value Creation."

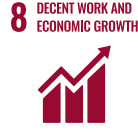
Materiality and Sustainability Management

5. Strategic Development and Utilization of Human Resources

Significance and direction of initiatives:

Secure, develop and utilize diverse human resources who understand our Corporate Philosophy to remain a corporate group where each individual person demonstrates their capabilities and which works to maximize customer value and create shared value with society.

Contribution
to the SDGs



Related Pages

[Human Capital Management](#) ▷

[Human Resource Development and Skills Development](#) ▷

[Diversity, Equity and Inclusion \(DE&I\)](#) ▷

Metrics	FY2023	FY2024	FY2025	FY2026	FY2027	Reasons for Not Achieving Targets and Response Measures
Engagement score (a. Rate of companies above the average of all industries, b. Score of each company surveyed)	Targets	a.50%	— *1	a.Meet or exceed 65%	— *1	a.75%
	Results	a. Achieved (51%)	—	a.Not achieved (55%)		
	Targets	b.Meet or exceed the previous survey	—	b.Meet or exceed the previous survey	—	b.Meet or exceed the previous survey
	Results	b. Achieved (41%(+3pt from the previous research))	—	b. Achieved (44%(+3pt from the previous research))		
Rate of [women, foreigners, and experienced personnel] among executives of the company	Targets	30%	Meet or exceed the previous year	35%	35%	40%
	Results	Not achieved (29%)	Achieved (35%)	Not achieved (29%)		
Fill rate of human resources for development, digital, and intellectual property ²	Targets	65%	70%	75%	85%	90%*2
	Results	Achieved (65%)	Achieved (73%)	Achieved (84%)		
Future Challenges and Actions	To improve engagement, we will continue implementing initiatives within each organization while identifying key issues and taking corrective actions to achieve our targets, based on employee satisfaction and perceptions regarding career development support, talent utilization, placement, and evaluation. In addition, we will promote the planned recruitment, development, and appropriate placement of human resources while strengthening the Group-wide framework for developing management talent. We will also work to clarify the types of talent that should be strengthened in the future in preparation for the formulation of the next Medium-Term Management Plan.					

*1 Engagement surveys are conducted every two years, with the next survey scheduled for FY2027.

*2 In light of changes in the business environment and progress under the PSV-27 Plan, the Board of Directors resolved in March 2026 to revise the definition and scope of development talent, as well as to raise the FY2027 target.



Materiality and Sustainability Management

6. Provide Highly Safe and Quality Products and Services

Significance and direction of initiatives:

Create products and services and continue to make improvements for securing quality and safety, based on information obtained from diverse points of contact with sites, thus increasing social confidence.

Contribution
to the SDGs



Related Pages

[Customer Responsibility](#) ▶

Metrics		FY2023	FY2024	FY2025	FY2026	FY2027
Reduction rate in the recurrence rate of accidents that affect customers and society (compared to the previous year)	Targets	30% the Company	30% the Company	20% the Company and the domestic Group companies in Japan	20% the Kurita Group	20% the Kurita Group
	Results	Achieved (37%)	Not achieved (-6%)	Achieved (40%)		
Future Challenges and Actions		In light of the expansion of the scope of this metric from the Company alone to include Group companies, we will strengthen the Group-wide framework for sharing accident information and thoroughly implement measures to prevent recurrence and avoid incidents through reviews of operational processes.				

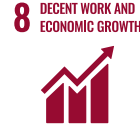
Materiality and Sustainability Management

7. Conduct Business Activities Respecting Human Rights

Significance and direction of initiatives:

Aim to respect human rights of all people as an initiative on “humanity” in “an environment in which nature and humanity are in harmony,” based on international norms related to human rights.

Contribution
to the SDGs



Related Pages

[Respect for Human Rights ▶](#)
[Sustainable Procurement ▶](#)
[Occupational Health and Safety ▶](#)
[Health and Productivity Management ▶](#)

Metrics		FY2023	FY2024	FY2025	FY2026	FY2027	Reasons for Not Achieving Targets and Response Measures
Conducting human rights due diligence on suppliers	Targets	Continuous implementation	Continuous implementation	Continuous implementation	Continuous implementation	Continuous implementation	—
	Results	Achieved	Achieved	Achieved			
Accident severity rate (the Company, domestic Group companies, and their contractors)	Targets	0.005 or less	0.005 or less	0.005 or less	0.005 or less	0.005 or less	Reason: While incidents such as falls from height and slips were reduced through risk assessment training and the enhancement of management systems, lost-time injuries, including chemical burns and falls on the same level, increased due to a combination of factors related to management systems, work procedures, work environments, and human behavior.
	Results	Not achieved (0.041)	Not achieved (0.013)	Not achieved (0.017)			Response: Based on the recognition that occupational accidents result from a combination of factors, including work environments and procedures in addition to human behavior, we will promote risk reduction from the perspectives of design, equipment, and work processes. In addition, we will establish and monitor indicators for various initiatives, including those aimed at improving hazard perception, and continuously review them to enhance the effectiveness of safety measures.
LTIR (Group companies overseas) ^{*1}	Targets	—	—	—	0.40	0.40	—
Rate of participation in human rights-related training	Targets	100%	100%	100%	100%	100%	—
	Results	Achieved (100%)	Achieved (100%)	Achieved (100%)			
Establishment of a liaison for remedies from human rights violations (grievance mechanism) ^{*2}	Targets	—	—	—	—	Completed	—
	Results	—	—	—			
Future Challenges and Actions	To improve the accuracy of identifying human rights risks in the supply chain, we will expand the scope of assessments to include human rights risks related to the employment of foreign workers, including technical intern trainees, and enhance our assessment framework. In addition, through ongoing dialogue with suppliers, we will establish practices for identifying and verifying the status of human rights due diligence. At the same time, we will strengthen the effectiveness of human rights education and enhance the operation, utilization, and effectiveness of grievance mechanisms, thereby improving our ability to prevent, identify at an early stage, and remediate human rights issues. In addition, to prevent serious occupational accidents, we will further strengthen inherently safer design and engineering controls while reducing risks arising from human behavior through the establishment and monitoring of indicators related to initiatives for improving hazard perception. Through these efforts, we will verify the effectiveness of our measures and continuously improve safety practices from both system and behavioral perspectives. Furthermore, in FY2026, we will progressively roll out to overseas Group companies the concepts of inherently safer design and the use of indicators and monitoring, which have already been implemented in Japan, to promote globally consistent safety standards.						

^{*1} Introduced as a safety metric for overseas Group companies from FY2026. LTIR (Lost Time Incident Rate) is the frequency rate of lost-time injuries per 200,000 working hours. The scope covers site-based employees and primary and lower-tier suppliers engaged in on-site work, including contractors.

^{*2} Surveys and other preparatory activities for installation were conducted from FY2023 to FY2025, with completion of installation targeted by FY2027. Installation was completed in April 2026, and going forward, targets related to awareness and dissemination will be established and the system will be operated accordingly.



Materiality and Sustainability Management

8. Conduct Fair Business Activities

Significance and direction of initiatives:

Take action with fairness, transparency, and integrity and work with sincerity thus making people working for Kurita Group prouder of their work and continuously increasing social confidence.

Contribution
to the SDGs



Related Pages

[Business Ethics, Corporate Governance and Tax Transparency](#) ▷

Metrics		FY2023	FY2024	FY2025	FY2026	FY2027
Rate of participation in whistleblowing system related training	Targets	100%	100%	100%	100%	100%
	Results	Achieved (100%)	Achieved (100%)	Achieved (100%)		
Rate of participation in training related to laws and internal rules for the compliance of anti-bribery and antitrust laws, etc.	Targets	100%	100%	100%	100%	100%
	Results	Achieved (100%)	Achieved (100%)	Achieved (100%)		
Number of violations of anti-bribery and antitrust laws	Targets	0 cases	0 cases	0 cases	0件	0件
	Results	Achieved (0 cases)	Achieved (0 cases)	Achieved (0 cases)		
Future Challenges and Actions		To enhance the effectiveness of conduct fair business activities, we will expand opportunities and frameworks for education and training, including at overseas Group companies, and promote greater understanding of anti-bribery measures and antitrust laws. In addition, we will strengthen communication efforts to improve awareness of and willingness to use the internal reporting system, thereby enhancing the system's reliability and effectiveness.				

Stakeholder Engagement

The Kurita Group engages with stakeholders, including customers, business partners, employees, shareholders and investors, and local communities, and utilizes the expectations, concerns, and evaluations identified through these engagements to verify the appropriateness of the Kurita Group Materiality and its Metrics and Targets, as well as to guide various initiatives aimed at achieving these targets. This page summarizes, for each of the Kurita Group's key stakeholders, the methods of engagement, the main issues identified, the corresponding actions taken as well as future challenges and directions for response.

Stakeholder	Engagement method	Key Issues Identified Through Stakeholder Engagement	Actions in Fiscal 2025	Future Challenges and Directions
Customers	Surveys from customers and supplier evaluation organizations	Expectations and requests for improvement regarding the effectiveness and transparency of sustainability initiatives and compliance with customer requirements	·The evaluation results and requested corrective actions were analyzed, and feedback was continuously provided to the relevant organizations.	·Share evaluation results and corrective action requests through the Sustainability Committee, etc, and discuss response feasibility and specific measures.
	Interviews at the development stage for products, technologies, and business models	Expectations regarding solutions that address challenges and needs in customers' production activities and contribute to environmental impact reduction and operational efficiency	·Reviewed the mechanism for identifying market needs and developed business processes and evaluation methods to enable the careful selection of development themes.	·Verify the effectiveness of the business processes and evaluation methods developed for identifying customer needs and promote their organization-wide adoption.
	Communication with customers through surveys and sales proposal activities	Assessment and improvement needs regarding the maintenance and enhancement of customer relationships and the improvement of value provided	·Analyzed the results of the customer intimacy survey and verified the effectiveness of past initiatives, then identified priority action items.	·Implement the priority action items and verify their effectiveness.
Business partners	Surveys using business partner questionnaires and supplier evaluation organizations	Assessment and requests for improvement regarding sustainability initiatives and compliance with requirements as a business partner	·Promoted guidance for improvement to suppliers for whom risks had been identified ·Shared and introduced initiatives and insights with other suppliers ·Continued to confirm the presence or absence of unfair requests through supplier surveys and implemented necessary measures, while working to prevent recurrence by sharing identified issues internally and raising awareness across the organization.	·Continue awareness-raising activities to help suppliers improve their ratings by supplier assessment organizations.
	Anonymous consultations and whistleblower reports through the business partner helpline	Reports and consultations regarding concerns and potential risks related to compliance, human rights, labor practices, and other related issues	·In conjunction with conducting supplier surveys, communicated information about the business partner helpline and raised awareness of the anonymous consultation and reporting channel.	·Promote greater awareness of the Business Partner Helpline among the Company and its domestic Group companies, and in Japan, communicate changes associated with the revision of the Act on Promoting Proper Transactions between Enterprises and Protecting Subcontractors (formerly the Subcontract Act).
	Investigation and response to potential human rights risks by implementing human rights due diligence	Recognition of risks related to human rights and labor practices in the supply chain and challenges to their remediation	·Conducted raw material traceability investigations and on-site assessments to identify issues.	·Continue efforts to promote understanding of the Procurement Policy and Procurement Guidelines and to prevent human rights violations among suppliers.
Employees	Employee engagement surveys	Recognition of organizational engagement, job satisfaction, career ownership, and self-development, and related challenges	·Reported the results of the employee engagement survey to management and developed and implemented measures based on analyses conducted by each Group company as well as each division and business unit. ·Shared an overview of the survey results internally and clarified the issues that should be addressed at the organizational level.	·Confirm the progress of initiatives developed by each Group company, division, and business unit and provide support as needed, while establishing the PDCA cycle for these initiatives and maximizing their effectiveness.
	Conduct dialogue with employees through the self-reporting system and other channels	Needs and recognition of challenges related to employees' career aspirations, growth opportunities, and personnel assignment and utilization	·Improved the operation of the self-reporting system and implemented initiatives to encourage managers to support employees' career development, thereby promoting appropriate personnel placement and employees' autonomous career development.	·Systematize career development training and strengthen managers' ability to support employee development in order to promote self-awareness, career planning, learning plan formulation, and high-quality career dialogue. ·Develop systems and an environment that enable employees to design their own careers and proactively take on new challenges.
	Establishment of anonymous channels for compliance consultations and public interest whistleblower reports	Reports and consultations regarding concerns and potential risks related to compliance, business ethics, and the work environment	·To ensure thorough awareness among employees, regularly communicated information through the intranet and through representatives at overseas Group companies.	·Continue awareness-raising activities to increase awareness of and willingness to use the reporting and consultation channels.

Stakeholder Engagement

Stakeholder	Engagement method	Key Issues Identified Through Stakeholder Engagement	Actions in Fiscal 2025	Future Challenges and Directions
Shareholders and investors	Various briefings, conferences, roadshows, and individual meetings	Opinions and areas of interest regarding growth strategies, profitability, the relationship between sustainability and business, responses to risks and opportunities, capital efficiency, and governance	- Expanded opportunities for dialogue between institutional investors and management and directors, promoting discussions from a medium to long-term perspective. - Strengthened communication with a broad range of investors by enhancing information disclosure for individual investors and holding investor briefing sessions.	- As the PSV-27 Plan enters its final two years, articulate the direction of medium to long-term growth with a view beyond the current plan period. - Reflect feedback and perspectives obtained through dialogue with the capital markets in discussions on the next medium to long-term strategy.
	Surveys from ESG evaluation organizations and other bodies	Assessment and requests for improvement regarding the effectiveness of sustainability initiatives, management systems, and the enhancement of disclosure	Analyzed the evaluation results and continuously provided feedback to the relevant organizations.	Share evaluation results through bodies including the Sustainability Committee and discuss the feasibility of addressing identified improvement items and the specific measures to be taken.
Local communities	Negative and positive feedback received by business sites	Matters related to concerns and assessments regarding environmental impacts, safety, and harmonious coexistence with local communities associated with business activities	- Continued environmental law monitoring based on the Kurita Group Environmental Policy and regularly confirmed the presence or absence of complaints and expressions of appreciation at each site. - Worked to strengthen the identification and management of environmental impacts and impacts on local communities associated with business activities, while maintaining and enhancing relationships of trust with local communities.	Maintain and operate a monitoring system to continuously track the presence or absence of expressions of appreciation, complaints, and other feedback from local communities regarding each site.
	Engage in dialogue and collaboration on water and environmental issues through partnership with the Kurita Water and Environment Foundation	Expectations and recognition of challenges regarding the advancement of science and technology and their social implementation in the water and environmental fields	- Made contributions to the promotion of science and technology in the water and environmental fields based on the corporate citizenship activities Plan. - Promoted engagement with researchers through participation in events such as research grant award ceremonies.	Continuously monitor the status of research grant activities and appropriately determine contribution amounts for subsequent fiscal years.
	Initiatives related to water resources, public health, and the development of future generations through collaboration with external organizations	Social needs and recognition of challenges related to improvements in water resources and public health, and the development of future generations	- Continued collective actions through the WRC^{*1} in each basin (Colorado River in the United States, PCJ in Brazil, and Citarum in Indonesia) and decided to participate in basin conservation initiatives in the Kumamoto region. - Promoted solutions to water resource issues and knowledge sharing through participation in international frameworks and study groups, including AWS^{*2} and JWS^{*3}. - Promoted the development of future generations and created opportunities for engagement with local communities through employee participation in corporate citizenship activities, including outreach classes and eelgrass cultivation activities.	- Begin implementing the AWS Standard in collaboration with customers and start exploring opportunities to create new value, while proactively participating in the formation of collective actions that go beyond conventional frameworks. - Advance the global expansion of employee participation programs.
	Nature conservation, welfare, and disaster preparedness activities, as well as support for disaster- and conflict-affected areas, through dialogue and collaboration with local communities	Challenges related to environmental conservation, disaster prevention, and welfare in local communities, and expectations for corporate contributions	As no events were identified as eligible for support, no support was provided during the fiscal year.	Continue collaboration with Group companies to ensure that the Kurita Group can provide prompt and appropriate support in the event of a disaster or conflict.

*1 WRC (Water Resilience Coalition) : The CEO Water Mandate launched the WRC as one initiative of the United Nations Global Compact. The WRC is an international industry-driven initiative striving to recover water-stressed basins worldwide to preserve as freshwater resources.

*2 AWS (Alliance for Water Stewardship) : An international initiative that encourages companies to properly use and manage water from basins in order to achieve a water cycle that ensures sustainable water resources.

*3 JWS (Japan Water Stewardship): A domestic platform established based on the principles of the Alliance for Water Stewardship (AWS) to promote and advance the appropriate use and management of water resources on a river basin basis in Japan.

External Evaluation

ESG Index Inclusion

FTSE4Good Index Series

The FTSE4Good Index Series was developed by FTSE Russell, a global index provider based in the United Kingdom. The FTSE4Good Index Series is a series of equity indexes designed to promote investment in companies that meet globally recognized Environmental, Social and Governance (ESG) standards. (As of June 2026)



FTSE JPX Blossom Japan Index

The FTSE JPX Blossom Japan Index was developed by FTSE Russell. The FTSE JPX Blossom Japan Index is designed to measure the performance of Japanese companies that demonstrate strong Environmental, Social and Governance (ESG) practices. (As of June 2026)



FTSE JPX Blossom Japan Sector Relative Index

The FTSE JPX Blossom Japan Sector Relative Index is an investment index developed by FTSE Russell and is a sector-neutral benchmark designed to reflect the performance of Japanese companies with strong Environmental, Social and Governance (ESG) practices. In addition, as part of its constituent selection criteria, the index supports the transition to a low-carbon economy by evaluating companies' climate governance and carbon emissions intensity in line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). (As of June 2026)



MSCI Japan ESG Select Leaders Index

The MSCI Japan ESG Select Leaders Index was developed by MSCI Inc. The index consists of Japanese companies with outstanding ESG performance selected from the constituents of the MSCI Japan IMI Index, while maintaining sector neutrality. (As of June 2026)

MSCI Japan Empowering Women Index (WIN)

The MSCI Japan Empowering Women Index (WIN) was developed by MSCI Inc. The index consists of companies selected from the constituents of the MSCI Japan IMI Top 500 Index based on data related to the employment of women disclosed under Japan's Act on Promotion of Women's Participation and Advancement in the Workplace, as well as information on corporate policies regarding gender diversity and other related initiatives. (As of June 2026)

2026 CONSTITUENT MSCI NIHONKABU
ESG SELECT LEADERS INDEX

2026 CONSTITUENT MSCI JAPAN
EMPOWERING WOMEN INDEX (WIN)

MSCI World Small Cap Selection Index

The MSCI World Small Cap Selection Index is one of the indexes in the MSCI Selection Index Series developed by MSCI Inc. The index consists of companies selected from the constituents of the MSCI World Small Cap Index based on ESG criteria. (As of June 2026)

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SOMPO Sustainability Index

The SOMPO Sustainability Index was developed by SOMPO Asset Management Co., Ltd., a Japanese asset management company. The index consists of companies independently selected based on a strong emphasis on ESG evaluations in the "Environmental Management Survey" (environment) and the "ESG Management Survey" (social and governance) conducted by SOMPO Risk Management Inc. (As of June 2026)



Morningstar Japan ex-REIT Gender Diversity Tilt Index

The Morningstar Japan ex-REIT Gender Diversity Tilt Index was developed by Morningstar. The index uses the Gender Equality Score provided by Equileap, an organization that collects and evaluates corporate gender-related data, to select companies where gender diversity policies are embedded in the corporate culture and where employees are provided with equal opportunities regardless of gender. The Company received a Group 1 rating, which is the highest of five ranks. (As of December 2025)



*Disclaimer: Morningstar, Inc. and/or one of its affiliate companies (individually and collectively, "Morningstar") have granted Kurita Water Industries Ltd. permission to use the Morningstar Japan ex-REIT Gender Diversity Tilt logo (the "Logo") as evidence of its rank as Group 1, the highest scoring group of companies in the Morningstar Japan ex-REIT Gender Diversity Tilt index (the "Index") for workplace gender and diversity for the specific ranking year. Morningstar has only granted permission to Kurita Water Industries Ltd. to use the Logo for informational purposes. The use of the Logo does not represent any recommendation of Kurita Water Industries Ltd. by Morningstar or constitute an offer to buy, sell, or engage in any other securities transaction related to Kurita Water Industries Ltd. The Index is designed to emphasize workplace gender and diversity in Japan. However, Morningstar acknowledges that it cannot guarantee the accuracy, completeness, or timeliness of the index or the data provided in the Index. Morningstar also makes no expressed or implied warranty through the Index or Logo, and expressly disclaims all warranties of the quality of commodities, fitness for particular purposes, or use with respect to the Index data provided in the Index or in the Logo. Without limiting any of the foregoing, in no event shall Morningstar or any of its third-party content providers be responsible for direct or indirect damages arising from the use or reliance on the Index or the Logo by any party, even if Morningstar, Inc. becomes aware of the potential of such damages. The names of Morningstar and the Index as well as the Logo are the trademarks or service marks of Morningstar, Inc. Past performance provides no guarantee of future results.

External Evaluation

S&P/JPX Carbon Efficient Index

The S&P/JPX Carbon Efficient Index is an index jointly developed, calculated, and published by S&P Dow Jones Indices LLC and Japan Exchange Group. Using TOPIX as its investment universe, constituent weights are determined based on companies' environmental information disclosure and carbon efficiency levels (carbon emissions per unit of sales revenue). (As of March 2026)



Evaluation by ESG Rating Agencies

ISS ESG

Certified as a "Prime" company in the ESG Corporate Rating conducted by ISS ESG, the responsible investment arm of Institutional Shareholder Services Inc. (ISS), a U.S.-based proxy advisory firm. The "Prime" status is awarded to companies that exceed the industry-specific performance requirements established by ISS ESG. (As of February 2026)



Evaluation by ESG Rating Agencies

EcoVadis

Awarded a Bronze Medal by EcoVadis, a French company that evaluates suppliers from a sustainability perspective to support sustainable procurement. This recognition is granted to companies ranked among the top 35% of all companies assessed across industries. (As of August 2026)

EcoVadis Sustainability Rating: KURITA WATER INDUSTRIES LTD



CDP

Received an "A-" rating in the Climate Change category and a "B" rating in the Water Security category in assessments conducted by CDP, an international non-profit organization. (As of March 2026)



Third-Party Evaluations and Awards

Asia Pacific 50 Most Sustainable Corporations

Ranked 45th in the inaugural Asia Pacific 50 Most Sustainable Corporations (APAC50) ranking, which recognizes companies with annual revenues of more than US\$1 billion that are leading the transition to a sustainable society across the Asia-Pacific region. (As of March 2026)

Carbon Clean 200™

Ranked 158th in the 2026 edition of the Carbon Clean 200™ (Clean200), an annual ranking of publicly listed companies worldwide that are driving a sustainable economy through clean energy-related businesses. Included in the list for the third consecutive year. (As of February 2026)

ESG Finance Awards Japan

Received the Silver Award (Minister of the Environment Award) in the Environmentally Sustainable Company Category at the 7th ESG Finance Awards Japan, organized by the Ministry of the Environment of Japan. (As of February 2026)



Other External Evaluations

In addition to the evaluations and recognitions described above, the following external evaluations and certifications have been received. Details of each evaluation and certification are provided on the relevant pages.

Water Cycle ACTIVE Company ▷

Platinum Kurumin Certification ▷

Eruboshi Certification (Three Stars) ▷

Health & Productivity Management Outstanding Organization 2026 (Large Enterprise Category) ▷

Kurita Group Capabilities for Shared Value Creation

— A Framework for Sustainable Value Creation Driven by Kurita Water Intelligence —



The Kurita Group is committed to addressing social issues through its business activities under its Corporate Philosophy: “Study the properties of water, master them, and we will create an environment in which nature and humanity are in harmony.” To translate this philosophy into concrete business activities, the Kurita Group places great importance on the concept of CSV (Creating Shared Value). CSV is an approach that seeks to create both social and economic value simultaneously. During the current Medium-Term Management Plan (PSV-27) period, the Kurita Group is focusing particularly on environmental issues, which are closely linked to its business activities, and is working to create shared value by balancing the creation of economic value with the generation of social value.

The Kurita Group’s CSV Businesses contribute to reducing environmental impacts by helping customers decrease water consumption and GHG emissions and make more effective use of resources. At the same time, the Group contributes to the creation of economic value for customers by providing solutions that help reduce water and energy costs and improve production efficiency and yield.

The foundation of this shared value creation is “Kurita Water Intelligence”, the expertise, experience, and technologies the Kurita Group has cultivated through its continuous engagement with water across diverse operational settings.

This page introduces the concept and framework through which the Kurita Group leverages its unique strengths to create value, with Kurita Water Intelligence serving as the starting point.



Impact of Water, Energy, and Resource Constraints on Industry

Constraints surrounding water, energy, and resources are becoming increasingly evident in industrial activities worldwide.

The United Nations has indicated that global freshwater demand could exceed available supply by approximately 40% by 2030, raising concerns about severe water shortages in many regions. In addition, according to the International Energy Agency (IEA), the industrial sector accounts for approximately 40% of global final energy consumption. As a result, the industrial sector has a significant role to play in reducing energy-related GHG emissions, making decarbonization an important challenge. Furthermore, the World Economic Forum (WEF) positions the transition to a circular economy as a core industrial strategy for addressing resource constraints and supply chain risks while enhancing long-term competitiveness and resilience.

Against this backdrop, constraints related to water, energy, and resources are increasingly affecting corporate operations, cost structures, and competitiveness. For companies to achieve sustainable

growth, improving the efficiency of water, energy, and resource use has become more important than ever. In addition, understanding the relationship between natural capital, including water resources and ecosystem services, and corporate activities has become an essential perspective for companies as they address environmental challenges.

Based on this recognition, the Kurita Group analyzes how each of its businesses depends on and impacts natural capital. The Group also assesses the dependencies on natural capital and key impact drivers on nature across its major customer industries. Through these analyses, the Kurita Group seeks to deepen its understanding of the environmental challenges facing industry and utilize these insights to identify issues and develop solutions.

For more information, please refer to the TNFD Report.

[TNFD Report](#) ▶

Kurita Group Capabilities for Shared Value Creation

Source of Kurita Water Intelligence

The Kurita Group supports customers' water use across a wide range of industries, including electronics, paper and pulp, petroleum refining and petrochemicals, steel, automotive, and food and beverage, through the provision of water treatment facilities and chemicals, as well as maintenance and operation management services. The technologies related to water treatment, understanding of customers' production processes, and accumulated knowledge and experience gained through solving challenges at production sites, all developed through continuous engagement with diverse industrial operations, form the foundation of Kurita Water Intelligence.

Leveraging Kurita Water Intelligence, the Kurita Group provides solutions tailored to the unique challenges of individual sites by combining facilities, chemicals, operation management, and process improvements. Among these offerings, the Group is strategically expanding products, technologies, and business models that contribute to the creation of shared value as CSV Businesses.

CSV Businesses of the Kurita Group

The Kurita Group defines as CSV Businesses those products, technologies, and business models that make a significant contribution, compared with conventional approaches, to at least one of the following: water conservation, reduction of GHG emissions, or resource recovery or reduction of resource input.

Social Value Metrics for CSV Businesses

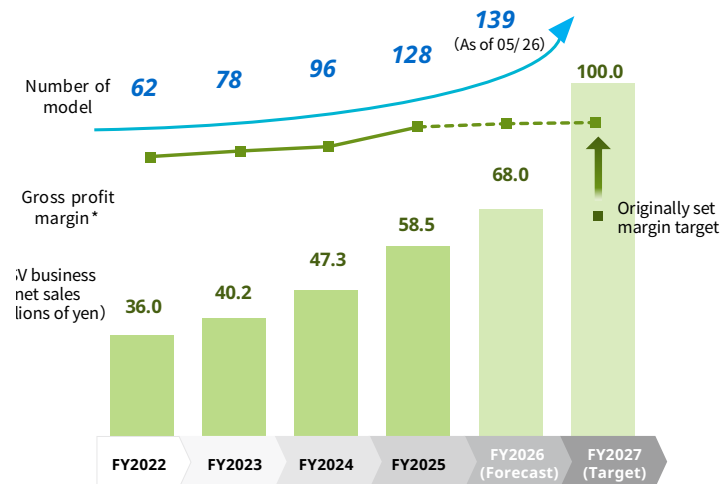
The Kurita Group quantifies the extent to which its CSV Businesses contribute to reducing environmental impacts associated with customers' production activities as specific environmental impact reduction contributions (social value). These quantified social values serve as metrics for the Group's materialities: "Solve issues related to

water resources," "Contribute to the realization of a decarbonized society," and "Contribute to building a circular economy society."

- Amount of water savings through CSV Businesses
- Avoided GHG emissions through CSV Businesses
- Rate of increase in resource recovery or reduction of resource input through CSV Businesses (compared with FY2022)

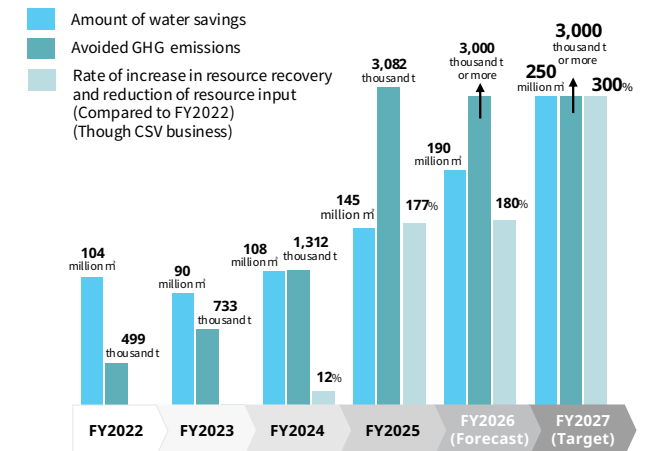
The Kurita Group uses these metrics to monitor and manage the social value created through its CSV Businesses while promoting the expansion of CSV Businesses and enhancing their social value.

Revenue and Profitability Trends



*(Net sales – Direct cost) / Net sales

Social Value Creation



Kurita Group Capabilities for Shared Value Creation

A Value Creation Framework Aligned with Management Strategy

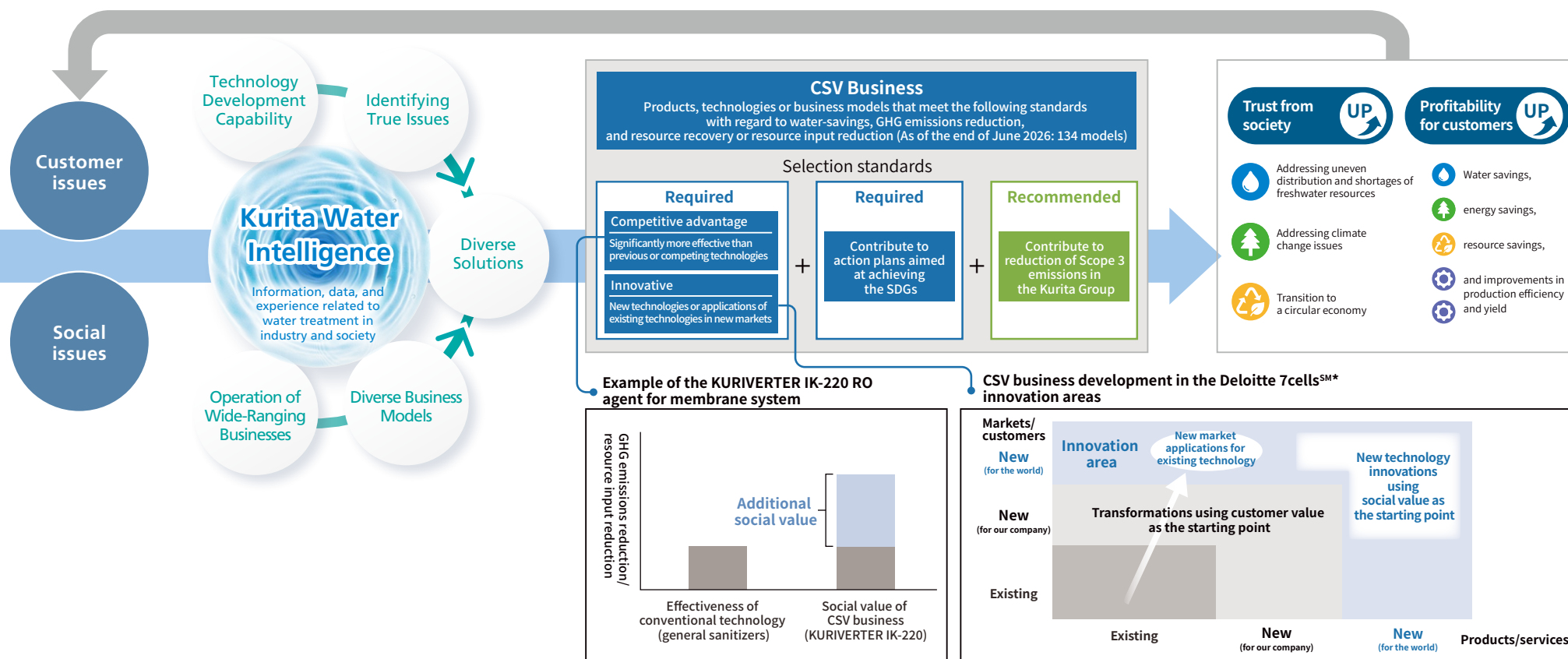
Under the PSV-27 Plan, CSV Businesses are positioned as a key pillar supporting the Kurita Group's growth strategy. The amount of water savings, avoided GHG emissions, and resource recovery or reduction of resource input generated through CSV Businesses, together with the achievement rate of CSV Business sales targets, are used as performance evaluation indicators for performance-linked

compensation for our Executive Officers and Executives, as well as for the representatives of certain Group companies.

In selecting CSV Businesses, the Kurita Group applies criteria such as "the ability to deliver superior performance compared with conventional or competing technologies" and "the application of existing technologies to new markets or the development of new technologies." These selection criteria are intended not only to create social value but

also to promote innovation within the Kurita Group and expand opportunities for business development.

Selection Criteria and Management of CSV Businesses



*This corresponds to the "innovation areas" in the Deloitte 7cellsSM (the Deloitte concept of growth strategy formulation).

Kurita Group Capabilities for Shared Value Creation

Drivers Accelerating the Growth of CSV Businesses

The Kurita Group positions quantity, quality, and marketing as the three key drivers for accelerating the growth of its CSV Businesses. From the perspective of quantity, the Group focuses on expanding business models and markets. From the perspective of quality, it strives to maintain a high level of value delivery and competitive advantage. From the perspective of marketing, it works to strengthen its proposal capabilities and market deployment capabilities for customers. For each of these drivers, the Group has established KPIs and manages progress accordingly.

Quantity: Expansion of Business Models and Markets

To drive the quantitative expansion of CSV Businesses, the Kurita Group has established SOM (Serviceable Obtainable Market) as a KPI. SOM is an indicator of the market size that can be captured through CSV Businesses and expands through the creation of new CSV business models and the expansion of the geographic reach and applicable markets of existing models.

The Kurita Group is working to increase both the number of CSV business models and SOM through two approaches: the creation of new CSV Businesses and the expansion of existing CSV Businesses. For new CSV Businesses, the Group is promoting the development of new CSV business models not only through the creation of new technologies but also by collecting and evaluating customer needs identified through customer engagement and ideas generated within the Group. For existing CSV Businesses, the Group is expanding the geographic reach of business models that have previously been deployed only in limited regions, while also broadening the range of markets to which existing technologies can be applied.

Quality: Maintaining and Enhancing High Value Delivery and Competitive Advantage

To enhance the quality of its CSV Businesses, the Kurita Group has established profitability as a KPI. Profitability is not simply an indicator

for monitoring profit levels; it is also used to assess whether CSV Businesses provide value commensurate with their price for customers and whether their advantages over conventional and competing technologies are appropriately translated into business performance and earnings.

The CSV Business Review Committee, led by the CTO, evaluates and determines the adoption of new CSV Businesses and the continuation of existing CSV Businesses based on review criteria that include the creation of social value through contributions to the Group's Materiality and the SDGs, technological novelty and superiority, competitiveness from an intellectual property perspective, and order scale and profitability. Through this review process, the Kurita Group selects and continues CSV Businesses that offer high value and strong competitive advantages, thereby maintaining and enhancing the value that customers recognize and choose, as well as improving profitability. CSV Businesses that pass the review are ultimately certified by the Sustainability Committee.

Marketing: Strengthening Proposal Capabilities and Deployment Capabilities

To accelerate the deployment of CSV Businesses, the Kurita Group has established the project conversion rate, defined as the percentage of proposals that advance to the customer evaluation stage, as a KPI. This

indicator is used to assess whether CSV Businesses are being recognized as proposals that effectively address customer challenges and are progressing to consideration for adoption.

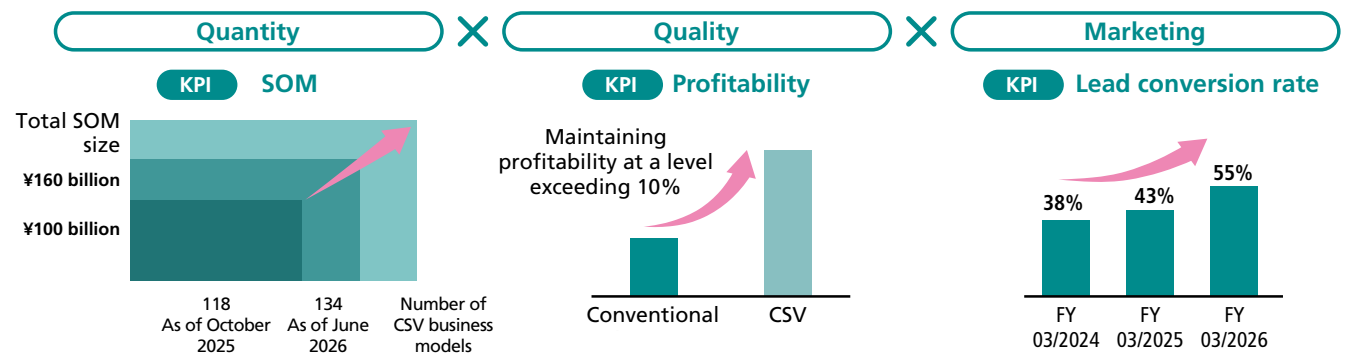
Under a cross-functional global project that oversees the worldwide expansion of CSV Businesses, the Kurita Group has appointed CSV Business Ambassadors, personnel responsible for promoting regional deployment, in each region. These ambassadors facilitate the sharing of successful cases and the horizontal deployment of priority business models across countries and regions. In addition, through briefing sessions for sales personnel and the development and dissemination of case study materials, the Group is enhancing the quality of proposals by clearly communicating the benefits that CSV Businesses deliver to customers, as well as the social and economic value they create. Through these initiatives, the Kurita Group is improving the quality of proposals tailored to customer challenges and promoting further consideration and adoption of CSV Businesses.

Representative Examples of CSV Businesses

For representative examples of CSV Businesses, please refer to the following page.

[Related Information: CSV Business](#) ➤

Initiatives to Expand the CSV Business



Kurita Group Capabilities for Shared Value Creation

Human Capital and R&D Investment Supporting Sustainable Value Creation

Kurita Water Intelligence, the source of the value provided by the Kurita Group, has been built through the accumulation of expertise, experience, and technologies developed across diverse industrial settings. To continue creating shared value in the future, it is essential not only to pass on Kurita Water Intelligence to the next generation but also to further enhance it by incorporating digital technologies and new knowledge. For the Kurita Group to continue creating shared value over the long term, it is essential not only to expand CSV Businesses but also to develop and utilize human resources capable of creating new products, technologies, and business models, as well as to make R&D investments that support the full realization of their capabilities. The Kurita Group positions “Strategic development and utilization of human resources” and “Develop and disseminate innovative products, technologies, and business models” as materialities that support sustainable value creation. The Group has established related metrics and targets and continuously monitors progress.

To strengthen its human capital foundation, the Kurita Group is working to secure and develop technical professionals with expertise in water treatment, including R&D personnel, digital professionals who drive digital transformation (DX), and intellectual property professionals who

leverage IP information in management, business, and innovation strategies. Technical, digital, and intellectual property professionals support the identification of customer challenges, technology development, the utilization of digital technologies, and the strategic use of intellectual property by applying their respective expertise. The Group also manages progress toward strengthening its organizational and human capital foundations based on relevant human capital metrics.

To develop and disseminate innovative products, technologies, and business models, the Kurita Group defines as “innovation domains” the application of existing technologies to new markets and the development of new technologies through innovation driven by social value creation. The Group allocates management resources appropriately to these domains. By directing R&D investment toward innovation domains, the Group promotes technology development and the creation of business opportunities that lead to new value creation. In addition to monitoring the execution of investments, the Group reviews progress in activities including the generation of development themes and engagement with stakeholders, thereby strengthening the framework that supports continuous innovation creation.

Long-Term Strategy to Expand the Potential Value of Water

The Company will celebrate its 100th anniversary in 2049. During FY2025, the Board of Directors led extensive discussions on the Kurita Group’s Long-Term Direction toward 2049 and 2050, taking into account changes in the business environment.

Significant changes are expected in industrial structures and customers’ business environments driven by increasing constraints on water resources, climate change, growing societal demands for a circular economy, and advances in technology. With a view to these long-term changes, the Kurita Group will leverage Kurita Water Intelligence, which has been cultivated through its water treatment technologies and extensive engagement with a wide range of industries, to expand the potential value of water. This includes initiatives such as replacing functions currently performed by substances other than water with water, as well as substituting functions performed by water with other materials and technologies.

Going forward, the Kurita Group will continue to address the challenges faced by customers and society and create new value for water, thereby achieving both social sustainability and the Group’s sustainable growth. Through these efforts, we aspire to be a company that people around the world will say, “The world is better because Kurita is a part of it.”

Environmental Management

This page discloses the framework for Environmental Management, including governance, legal compliance, audits and corrective actions, education and awareness, information disclosure, and data management. For each environmental topic, please refer to the relevant pages listed below.

[Water Resource Management and Response to Water Risk](#) ▶

[Climate Change and Decarbonization Strategy / TCFD Report](#) ▶

[Circular Economy and Waste Management](#) ▶

[Biodiversity Conservation / TNFD Report](#) ▶

[Chemical Substance Management](#) ▶

[Management of Chemicals in Products](#) ▶

[Sustainable Products and Services](#) ▶

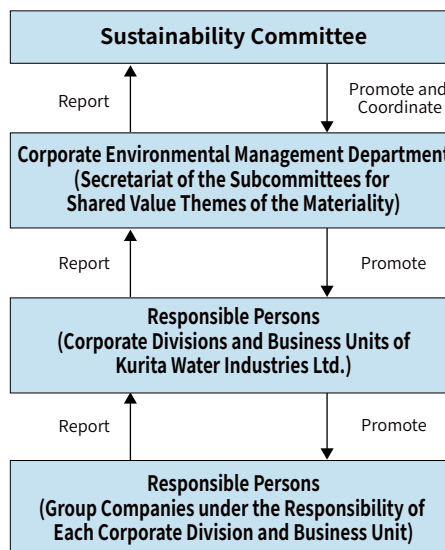
Governance

Promotion and Governance System

The Kurita Group appoints persons responsible for promoting environmental improvement activities in each corporate division, business unit, and Group company, and the departments in charge implement initiatives and monitor progress using relevant indicators. The status and results of these activities are reported to higher-level organizations through the responsible persons and, in turn, to the Sustainability Committee by the departments responsible for the activities. The Corporate Environmental Management Department oversees and supports these activities, promoting Group-wide initiatives, monitoring progress, and consolidating and evaluating information.

[Materiality and Sustainability Management](#) ▶

Organizational Structure



Environmental Management Systems (ISO 14001, etc.)

The Kurita Group has obtained ISO 14001 certification primarily for sites with significant environmental impacts. Sites that have not obtained certification have also established management systems in accordance with the Kurita Group Environmental Policy. The certification status is disclosed on the following page.

[ESG Data](#) ▶

Strategy

Basic Policy and Strategic Approach

Under its Environmental Policy, the Kurita Group promotes environmental improvement activities aimed at realizing the Shared Value Themes identified in its materiality framework, namely, “Solve issues related to water resources,” “Contribute to the realization of a

decarbonized society,” and “Contribute to building a circular economy society.”

These initiatives are implemented in accordance with internal regulations, including the Environmental Improvement Activities Promotion Rules, and internal documents such as the Environmental Improvement Activities Promotion Manual. Compliance with environmental laws and regulations is managed based on theme-specific management procedures.

In addition, to promote environmental improvement activities linked to the materiality themes, the Group establishes unified medium-term targets and annual action plans, and advances its response to environmental issues through continuous improvement based on reviews of progress and periodic revisions.

[Related Information: Environmental Policy](#) ▶

Risk Management

The Kurita Group promotes the following initiatives to address risks related to Environmental Management.

Monitoring of Compliance with Environmental Laws and Regulations and Internal Audits

Based on its Environmental Policy and internal documentation, the Kurita Group has established systems and mechanisms to ensure compliance with environmental laws and regulations applicable to its business activities in each country and region, and conducts ongoing evaluation and improvement of these systems.

In addition, management measures to ensure compliance with environmental laws and regulations are implemented in accordance with internal regulations and management procedures established by each Group company.

Once a year, all domestic sites and overseas Group companies conduct a self-assessment using the Environmental Compliance Monitoring Checklist, and the environmental management department at headquarters collects and reviews the results. Furthermore, for sites and other locations determined to have a high risk of environmental regulatory violations, personnel from the headquarters environmental

Environmental Management

management department conduct on-site internal audits. In addition, the Internal Audit Department conducts an annual questionnaire survey to verify the status of compliance with environmental laws and regulations at Group companies in Japan and overseas.

When corrective action is deemed necessary based on the results of these self-assessments or audits, a corrective action report is issued, and the implementation status of corrective measures is continuously monitored.

Furthermore, in the event of an actual or suspected violation of environmental laws and regulations, or administrative guidance from regulatory authorities, a system is in place to ensure prompt reporting in accordance with established emergency communication procedures and notification to the secretariat of the Sustainability Committee.

(Representative examples: Major areas covered by monitoring)

- Chemical substance management (SDSs management, poisonous and deleterious substances, PRTR, etc.)
- Waste management (outsourcing contracts and permits, manifests, specially controlled industrial waste, etc.)
- Wastewater treatment facility management (compliance with wastewater standards, notifications, inspections, and recordkeeping related to designated facilities and hazardous substances, etc.)
- Act on Rational Use and Proper Management of Fluorocarbons (inspection and recordkeeping of applicable equipment, etc.)
- Act on Rationalizing Energy Use (management systems and operations as a specified business operator, etc.)
- Air Pollution Control Act and related regulations (air pollutants, VOCs, mercury, dioxins, noise, vibration, etc.)

Corrective Actions and Prevention of Recurrence for Environmental Regulatory Violations and Environmental Incidents

Corrective Actions and Prevention of Recurrence for Environmental Regulatory Violations and Environmental Incidents

In the event of an environmental regulatory violation or environmental incident, the Kurita Group promptly implements corrective actions and reports the results to the Sustainability Committee upon completion of the response. Sites where violations have occurred repeatedly, as well as newly established sites, are designated as high-risk sites and are

subject to focused audits and improvement support.

In addition, directors, officers, and employees are required to promptly report any environmental regulatory violation (or suspected violation), deviation from voluntary standards, or administrative guidance in accordance with the established emergency communication network.

Enhancing the Reliability of Environmental Data (Third-Party Verification)

To enhance the reliability of environmental data (including GHG emissions, energy, water, and waste), the Kurita Group is expanding the scope of data subject to third-party verification. Third-party verification is conducted with a limited level of assurance, with reference to ISO 14064-3 (JIS Q 14064-3) and other relevant standards.

Education and Awareness Activities

To promote environmental improvement activities, the Kurita Group implements a range of initiatives aimed at enhancing employees' environmental awareness. These include disseminating information through the intranet, holding exhibitions and seminars, providing training programs for new employees, and conducting Corporate Citizenship Activities in which employees can participate on a voluntary basis. Through these initiatives, the Group encourages employees to understand information related to environmental improvement activities and translate that understanding into concrete actions in their day-to-day work.

These activities are also stipulated in the Environmental Improvement Activities Promotion Rules and are continuously carried out throughout the Kurita Group.

Information Disclosure and Dialogue

The Kurita Group's Environmental Policy stipulates that information regarding environmental improvement activities shall be proactively and fairly disclosed to both internal and external stakeholders, and that stakeholders' expectations and concerns shall be identified and reflected in continuous improvement efforts. The status of progress on materiality and other related initiatives is communicated internally and externally through the Sustainability Website at least once a year.

In addition, the Group engages in dialogue with customers, business partners, employees, shareholders and investors, and local

communities as necessary. Opinions and requests obtained through dialogue are recognized as part of Stakeholder Engagement, reported to the Sustainability Committee, and shared internally. The insights gained are utilized to review environmental improvement activities and enhance related measures.

Metrics and Targets

Quantitative data related to this topic is continuously collected and disclosed as part of the Group's ESG Data. Even for metrics for which no targets have been established, the Group monitors them as management indicators to assess current conditions and identify opportunities for improvement.

The main management metrics are as follows:

- Number of violations of environmental laws and regulations and amount of fines imposed
- Number of companies and sites certified to ISO 14001

For metrics related to individual themes, including Climate Change, Chemical Substance Management, Water Resource Management, Biodiversity, and Resource Efficiency and Waste Management, please refer to the following page.

ESG Data ▶

Water Resource Management and Response to Water Risk

The Kurita Group has identified Solve Issues Related to Water Resources as one of its Materiality themes. By providing solutions that leverage its expertise in water and collaborating with various organizations, the Group works to address water resource issues from the perspectives of water quantity, water quality, and access to water, while also aiming to maintain the proper circulation of water as an ecosystem service.

Related Materiality: Solve Issues Related to Water Resources

Governance

Promotion and Governance System

The Kurita Group promotes Solve Issues Related to Water Resources as one of its Materiality themes. For details, please refer to the Materiality and Sustainability Management page.

For information on the Environmental Management framework responsible for managing environmental targets and promoting environmental initiatives, please refer to the following page.

Materiality and Sustainability Management ▶

Environmental Management ▶

Strategy

Basic Policy and Strategic Approach

The Kurita Group recognizes the impacts of its business activities on water resources, as well as the increasing water-related risks, including water quantity, water quality, and access to water, and their effects on business operations and society. Accordingly, the Group positions appropriate water resource management and response to water risk as a priority issue. Water-related challenges are addressed from multiple perspectives, including water quantity, water quality, and access to water, while the Group promotes effective management of water use and reduction of environmental impacts at its own sites.

At the same time, the Group contributes to solving water-related

challenges through the provision of solutions that help ensure a stable supply of water for customers' production activities, maintain water quality, and promote water reuse.

For challenges at the basin level, the Group advances collaboration with stakeholders through collective actions, including participation in international frameworks. As part of these efforts, the Group contributed to the development of guidance on water use at the basin level through collaboration with international initiatives such as the Alliance for Water Stewardship (AWS)^{*1} and the Water Resilience Coalition (WRC)^{*2}. In addition, by deploying and applying the guidance developed through these initiatives, the Group is strengthening its efforts at both the site and basin levels. In promoting these initiatives, the Group also leverages insights gained from assessments based on the LEAP approach recommended by the TNFD Report, using them to identify Priority Sites and Priority Basins and to further enhance its initiatives.

^{*1} AWS: An international initiative that promotes responsible water use and management by businesses at the basin level to contribute to sustainable water stewardship.

^{*2} WRC: An international initiative established by The CEO Water Mandate, a program of the United Nations Global Compact, that promotes industry-led actions to conserve and restore water resources in water-stressed basins around the world.



Related Information: Environmental Policy ▶

Business Opportunities

The Kurita Group contributes to solving environmental issues, including water conservation, through the provision of water treatment technologies and services. Water-related challenges are becoming increasingly evident in the form of growing customer needs for improved water-use efficiency, water quality management, water reuse, and water conservation from the perspectives of water quantity, water quality, and access to water. These trends also create opportunities for value creation through the Kurita Group's products and services.

In addition, the Kurita Group promotes CSV Businesses that aim to create both social and economic value through contributions to water conservation, GHG emissions reduction, and resource circulation. For water-related CSV Businesses, the Amount of Water Savings is calculated by applying water-saving coefficients to individual products and services and combining them with customer adoption results. The Kurita Group uses the Amount of Water Savings as one of the indicators for measuring the social value provided through its CSV Businesses.

Contributions to the conservation and appropriate use of water resources are not limited to CSV Businesses. Through its products and services as a whole, the Kurita Group supports customers in improving water-use efficiency and managing water quality.

For information on the position and promotion framework of CSV Businesses, please refer to the following page.

Kurita Group Capabilities for Shared Value Creation ▶

Risk Management

To address risks and opportunities related to water resource management and response to water risk, the Kurita Group promotes the following initiatives.

Implementation of Collective Actions

The Kurita Group implements Collective Actions through collaboration with international initiatives such as the Alliance for Water Stewardship (AWS) and the Water Resilience Coalition (WRC).

In fiscal 2025, the Group conducted internal discussions, while

Water Resource Management and Response to Water Risk

consulting with relevant stakeholders, on how the Company could contribute to watershed conservation efforts in the Kumamoto region and decided to formally participate in the Kumamoto Water Positive Action initiative from fiscal 2026, with the aim of creating a model case for watershed stewardship.

In addition, the Group continues to implement collective actions in the Colorado River Basin in the United States, the PCJ Basin in Brazil, and the Citarum River Basin in Indonesia.

Raising Awareness of Water Resources

The Kurita Group is committed to stakeholder engagement aimed at raising awareness of water resources in order to ensure that efforts to solve issues related to water resources are effective and sustainable. For information on other risk management processes, please also refer to the following page.

Biodiversity Conservation / TNFD Report >

Optimization of Water Use at Customers

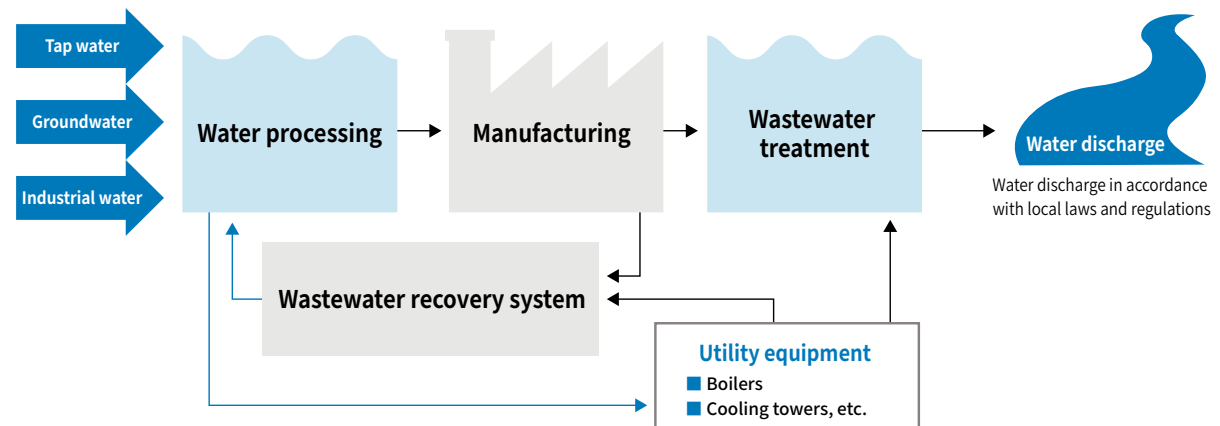
The Kurita Group contributes to reducing environmental impacts through the provision of solutions to customers.

Specifically, through Utility Water Treatment, Wastewater Treatment, and Wastewater Recovery, the Group contributes to reducing environmental impacts and conserving water by ensuring a stable supply of water tailored to customers' production needs, treating wastewater to meet effluent regulations and voluntary standards, and producing water suitable for reuse. In addition, recognizing the challenge of GHG emissions associated with the operation of water treatment facilities that contribute to water conservation, the Group promotes initiatives to achieve efficient water savings while minimizing GHG emissions.

■ Utility Water Treatment

The Group removes impurities from water and produces water suited to a wide range of industrial applications. By providing a stable supply of water tailored to specific uses, including ultrapure water essential for the production of semiconductors and other electronic components, pure water and softened water used in boilers at manufacturing facilities, and process water for food and beverage production, the Group supports customers' production activities.

Conceptual Diagram of Industrial Water Use and Treatment



■ Wastewater Treatment

For wastewater generated at factories and other facilities, the Group reduces environmental impacts by treating wastewater to meet the quality levels required under effluent regulations and voluntary standards, according to the characteristics and properties of wastewater from each industry and facility.

■ Wastewater Recovery

The Group contributes to water conservation by recovering wastewater from a wide variety of processes and treating it into water suitable for reuse.

Reduction of Water Withdrawal

The Kurita Group is working to reduce Water Withdrawal Intensity with the objectives of improving water-use efficiency in its business activities, reducing environmental impacts, and lowering costs. To promote these initiatives effectively and strategically, the Group has conducted nature-related risk assessments based on the geographic

locations of its operating sites, as well as quantitative assessments of impacts and risks related to natural capital. Based on these assessments, 42 sites have been designated as priority sites for environmental impact reduction initiatives.

At these Priority Sites, annual targets are established using intensity denominators that are closely correlated with water consumption, such as production volume, net sales, and total floor area, taking into account the specific characteristics of each site. Efforts are then undertaken to reduce water withdrawals on an intensity basis.

The reduction rate of Water Withdrawal Intensity has been established as one of the Metrics and Targets for materiality. For the purpose of ensuring consistent management across the Group, the calculation method* uses net sales as the denominator.

*Water Withdrawal Intensity = (Total Group Water Withdrawal - Water Withdrawal for Water Supply Services) ÷ (Consolidated Group Net Sales - Net Sales from Water Supply Services)

Water Resource Management and Response to Water Risk

External Evaluation

The Company was recognized as a Water Cycle ACTIVE Company for fiscal 2025 under the Water Cycle Company Registration and Certification Program, established by the Secretariat of the Headquarters for Water Cycle Policy of the Cabinet Secretariat of Japan to recognize businesses that actively contribute to the water cycle. The Company received certification in both the Water Quantity and Water Quality Category and the Human Resources and Financial Resources Category.



Metrics and Targets

For targets, performance, and evaluations, please refer to the Materiality and Sustainability Management page.

- Total number of basins in which collective actions have been implemented
- Amount of water savings through CSV Businesses
- Reduction rate of the GHG emissions-to-water savings contribution ratio
- Reduction rate of water withdrawal intensity (relative to consolidated net sales)
- Number of individuals, organizations, and groups engaged to raise awareness of water resources

[Materiality and Sustainability Management](#) ▶

Along with the ESG data presented on this page, we continuously collect quantitative data as ESG data. Even for indicators for which no targets have been set, we monitor them as management indicators to understand current conditions and identify opportunities for improvement. The main management indicators are as follows:

- Water withdrawal
- Wastewater discharge
- Water consumption
- Water reclamation
- Effluent volume
- Total nitrogen
- Total phosphorus
- Zinc
- Chloride ions
- Fluoride and its compounds
- BOD (Biochemical Oxygen Demand)
- COD (Mn)
- COD (Cr)

[ESG Data](#) ▶

Climate Change and Decarbonization Strategy / TCFD Report

The Kurita Group has identified Contribute to the Realization of a Decarbonized Society as one of its Materiality themes. Through the development and provision of solutions that contribute to the reduction of greenhouse gas (GHG) emissions across industry and society, as well as the implementation of low-carbon business operations, the Group aims to contribute to the realization of a decarbonized society throughout the supply chain.

In line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), the Kurita Group is committed not only to continuously reducing GHG emissions generated through its own business activities, but also to helping customers reduce their GHG emissions through its products and services.

Related Materiality: Contribute to the Realization of a Decarbonized Society

Governance

Promotion and Governance System

The Kurita Group promotes Contribute to the Realization of a Decarbonized Society as one of its Materiality themes. For details, please refer to the Materiality and Sustainability Management page. For information on the Environmental Management framework responsible for managing environmental targets and promoting environmental initiatives, please refer to the following page.

Materiality and Sustainability Management ▷

Environmental Management ▷

Participation in External Initiatives

Through participation in external initiatives, the Kurita Group acquires insights into policy, regulatory, and technological developments while promoting dialogue and collaboration with diverse stakeholders. In addition, through participation in initiatives such as the GX League, the Group contributes to efforts toward the realization of a decarbonized society by engaging in discussions on policies and regulations and in the development of market rules. The knowledge and insights gained

through these activities are reflected in the Group's climate change and decarbonization strategies and initiatives.

Participation in the Ministry of Economy, Trade and Industry's GX Future Consortium

The Company is committed to the Japanese government's goal of achieving carbon neutrality by 2050 and is a member of the GX Future Consortium, a collaborative framework that brings together companies working to advance Green Transformation (GX).

Established under the leadership of the Ministry of Economy, Trade and Industry (METI), the GX Future Consortium provides a platform for companies seeking to achieve sustainable growth both now and in the future through the promotion of GX. Through collaboration with government agencies, academic institutions, and financial organizations, participating companies engage in discussions and practical initiatives aimed at creating new markets and advancing GX.



Participation in Keidanren's Challenge Zero Initiative

The Company participates in Challenge Zero (Challenge Net Zero Carbon Innovation), an initiative promoted by the Japan Business Federation (Keidanren)

in collaboration with the Japanese government.

Challenge Zero encourages companies and organizations to pursue innovative technologies and initiatives aimed at accelerating the realization of net-zero GHG emissions, as called for under the Paris Agreement. As of April 2026, 197 companies and organizations are participating in the initiative.



Participation in the Japan Society of Industrial Machinery Manufacturers' Basic Environmental Action Plan

The Company participates in the Basic Environmental Action Plan established by the Japan Society of Industrial Machinery Manufacturers to address climate change. As part of this initiative, the Company reports its progress on climate change-related activities annually.

Strategy

Basic Policy and Strategic Approach

The Kurita Group is committed to contributing to the realization of a decarbonized society throughout the supply chain by addressing climate change challenges, including increasingly severe extreme weather events and natural disasters associated with global warming. This is achieved through the development and provision of solutions that help reduce greenhouse gas (GHG) emissions across industry and society, as well as through the implementation of low-carbon business operations.

In addition, based on the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), the Kurita Group has organized its approach to climate change-related initiatives. Using two climate scenarios presented in sources such as the IPCC Special Report on Global Warming of 1.5°C (SR1.5) and IPCC RCP8.5 (a 1.5°C scenario and a 4°C scenario)^{*1}, the Group identifies climate-related risks and opportunities over the short-, medium-, and long-term^{*2} based on two dimensions: likelihood of occurrence and magnitude of impact. Based on these assessments, the Group develops appropriate measures and evaluates the potential financial impacts of selected risks and opportunities on its business.

^{*1} Scenarios presented by the Intergovernmental Panel on Climate Change (IPCC), including a scenario in which the global average temperature rises by 1.5°C above pre-industrial levels and a scenario representing the highest projected temperature increase.

^{*2} Defined as short term (1-3 years), medium term (3-5 years), and long term (5-20 years).

Climate Change and Decarbonization Strategy / TCFD Report

Climate-Related Risks, Opportunities, and Response Strategies

Type	Risks and Opportunities	Time horizon	Financial Impact/Measures
Policy and Legal	Risk	Med to long term	<Financial Impacts on the Business (as of FY2050)> 1.5°C scenario: approximately ¥2.2 billion^{*3} 4°C scenario: none <Measures> - Invest approximately ¥1.0 billion by FY2030 to achieve an 80% reduction in Scope 1 and 2 emissions through the adoption of renewable energy and the introduction of hybrid and electric vehicles. - Achieve an annual 30% reduction in Scope 3 emissions by FY2030 through the expansion of CSV Businesses^{*4} and the procurement of low-carbon raw materials.
	Risk	Med to long term	<Measures> Reduce the carbon footprint of products and services through the use of digital technologies and the review of equipment specifications.
	Opportunity	Med to long term	- Reduce Scope 3 emissions through the adoption of renewable energy and the introduction of hybrid and electric vehicles. - Expand CSV Businesses that contribute to GHG emissions reductions, including biomass power generation, energy recovery, resource recovery, flue gas treatment, CO₂ capture, and battery-related businesses.
Technology	Risk/ Opportunity	Short to long term	Substitution of existing products and services with lower emissions options.
Market	Risk	Med to long term	<Measures> Shift the business portfolio through the decarbonization of products and services by leveraging digital technologies and reviewing design specifications, as well as through the expansion of CSV Businesses that contribute to GHG emissions reductions, including biomass power generation, energy recovery, resource recovery, flue gas treatment, CO₂ capture, and battery-related businesses.
	Risk	Med to long term	<Measures> Reduce the carbon footprint of products and services through the use of digital technologies and the review of equipment specifications.
	Opportunity	Med to long term	- Reduce Scope 1 and 2 emissions through the adoption of renewable energy and the introduction of hybrid and electric vehicles. - Expand CSV Businesses that contribute to GHG emissions reductions, including biomass power generation, energy recovery, resource recovery, flue gas treatment, CO₂ capture, and battery-related businesses.

*3 (Scope 1 and 2 + Scope 3 category 1 in the business operation area) x (Carbon price in the business operation area) estimated based on the FY 03/2051 forecast.

*4 CSV businesses refer to products, technologies, and business models that contribute to water-savings, GHG emission reductions, resource recovery and resource input reductions more than conventional products, technologies, and business models.

*5 This estimate calculates the Serviceable Available Market (SAM) for new CSV businesses that contribute to GHG emission reductions

Type	Risks and Opportunities	Time horizon	Financial Impact/Measures
Physical Risks	Risk	Short to long term	<Financial Impacts on the Business (as of FY2020 onward)> 1.5°C scenario: Identified risks at domestic production sites, with an estimated annual cost impact of approximately ¥15.7 billion 4°C scenario: None. <Measures> - Approximately ¥14 million was invested to install flood barriers at one site. - Strengthen business continuity systems in preparation for climate-change-related disasters, including flooding.
	Opportunity	Short to long term	<Measures> Decarbonize products and services through the use of digital technologies and the review of design specifications.
Resource Efficiency	Opportunity	Short to long term	Expand CSV Businesses that contribute to GHG emissions reductions, including biomass power generation, energy recovery, resource recovery, flue gas treatment, and battery-related businesses.
	Opportunity	Short to long term	Purchase renewable energy certificates with relatively low GHG emissions.
Energy Source	Opportunity	Short to long term	Dissemination of energy with low GHG emissions.
	Opportunity	Short to long term	Conversion to distributed energy resources.
Products and Services	Opportunity	Short to long term	<Financial Impacts on the Business (as of FY2027 onward)> 1.5°C scenario: Approximately ¥960 billion per year^{*5} 4°C scenario: None. <Measures> - Decarbonize products and services through the use of digital technologies and the review of design specifications.
	Opportunity	Short to long term	- Reduce Scope 1 and 2 emissions through the adoption of renewable energy and the introduction of hybrid and electric vehicles. - Expand CSV Businesses that contribute to GHG emissions reductions, including biomass power generation, energy recovery, resource recovery, flue gas treatment, CO₂ capture, and battery-related businesses.
Resilience	Risk/ Opportunity	Short to long term	<Measures> - Decarbonize products and services through the use of digital technologies and the review of design specifications. - Reduce Scope 1 and 2 emissions through the adoption of renewable energy and the introduction of hybrid and electric vehicles. - Expand CSV Businesses that contribute to GHG emissions reductions, including biomass power generation, energy recovery, resource recovery, flue gas treatment, CO₂ capture, and battery-related businesses.

Climate Change and Decarbonization Strategy / TCFD Report

Business Opportunities

Based on the identification of risks and opportunities through scenario analysis (described above), the Kurita Group recognizes changes in demand structures and increasing technological requirements associated with the transition to decarbonization as business opportunities. In particular, the growing demand for reducing GHG emissions and securing low-environmental-impact resources is viewed as an opportunity to create value through the Kurita Group's products, services, and new businesses.

The Kurita Group supports customers' decarbonization efforts by providing products, technologies, and services that contribute to reducing their GHG emissions. For decarbonization-related CSV Businesses, reduced GHG emissions are calculated by applying GHG reduction coefficients to individual products and services and combining them with customer adoption results. The Group uses reduced GHG emissions as one of the indicators for measuring the social value generated through its CSV Businesses. For the concept of CSV Businesses and the framework for their promotion, please refer to the "Kurita Group Capabilities for Shared Value Creation" page.

In addition, visualizing GHG emissions across the value chain of products is an important factor in supporting customers' decision-making and reduction activities toward decarbonization, while also strengthening the value the Group provides. Accordingly, the Kurita Group is advancing the visualization of GHG emissions associated with its products and services through the calculation of carbon footprints (CFPs)^{*1}. Going forward, the Group will utilize this information to enhance customer disclosure and proposal capabilities, thereby strengthening its business advantages and competitiveness.

In fiscal 2024, the Kurita Group's water treatment chemicals became the first products in Japan's water treatment sector to obtain approval under the "SuMPO/Internal-PCR Approval Program," a scheme provided by the Sustainable Management Promotion Organization that reviews and approves internal CFP calculation rules.

Furthermore, business opportunities arising from the realization of a decarbonized society are not limited to CSV Businesses. They also include new businesses that contribute to the supply of low-environmental-impact resources and the creation of new applications and markets. Major examples are presented below.

^{*1} Carbon Footprint (CFP): An indicator that quantifies, in CO₂-equivalent terms, the amount of GHG emissions generated throughout the entire life cycle of a product or service, including raw material procurement, manufacturing, transportation, use, and disposal.

Kurita Group Capabilities for Shared Value Creation ▶

Case 1. AI-Driven Optimization of Water Treatment System Operations

As part of the Meta-Aqua Project^{*2}, the Kurita Group is promoting initiatives to simultaneously reduce operating costs and GHG emissions (primarily those associated with electricity consumption) by optimizing the operation of RO membrane systems, which account for a particularly large share of operating costs and power consumption in water treatment. By utilizing artificial intelligence (AI) to optimize operating conditions based on historical and operational data, the Group enhances the efficiency of system operations.

This initiative has already been implemented in regions including Japan, China, and Singapore, and AI-driven operational optimization has been confirmed to reduce electricity consumption by approximately 10% compared with pre-implementation levels. As a low-environmental-impact solution that contributes to customers' energy savings and GHG emissions reductions, this initiative also represents a business opportunity arising from the transition to a decarbonized society.

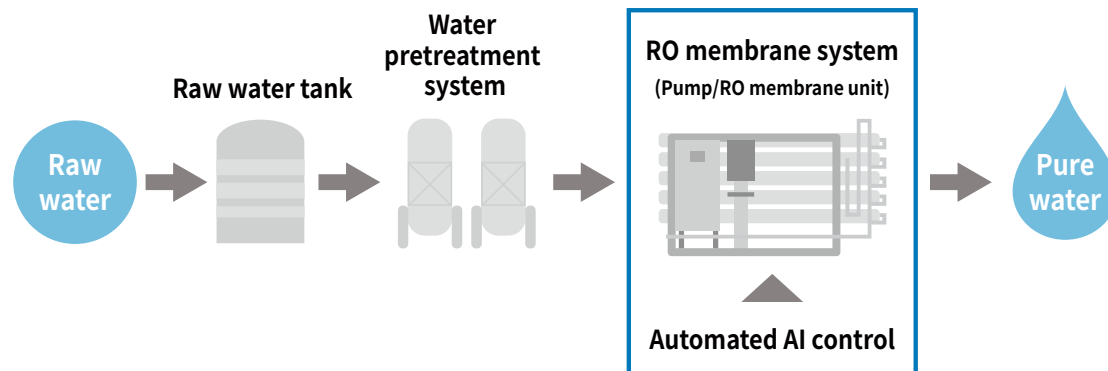
Case 2. New Business for the Realization of a Decarbonized Society (DLE Business)

Looking ahead to the realization of a decarbonized society and the need to address resource constraints, the Company acquired exclusive global rights to Evove Ltd.'s Direct Lithium Extraction (DLE) technology, which enables lithium recovery with a low environmental impact, through an investment in the UK-based company, and is advancing a strategic collaboration with Evove.

As the adoption of electric vehicles (EVs) and renewable energy continues to expand, demand for lithium-ion batteries, particularly for energy storage applications, is growing rapidly. At the same time, conventional lithium mining and refining processes have been associated with environmental challenges, including significant water consumption and CO₂ emissions. DLE technology has attracted attention as an approach that can efficiently recover lithium from brine sources, such as geothermal water, while reducing water use and CO₂ emissions.

Recognizing the strong compatibility between DLE technology and the membrane technologies, ion exchange technologies, and plant engineering expertise it has developed in the water treatment field, the Company has been conducting technical evaluations and market assessments jointly with Evove since 2024. As a result, pilot-scale

Conceptual Diagram of AI-Driven Optimization of RO Membrane System Operations



Climate Change and Decarbonization Strategy / TCFD Report

demonstrations using actual feedwater confirmed the potential for economic viability in terms of both lithium recovery rates and product purity, leading to an agreement to collaborate on the commercialization of DLE plants.

Going forward, the Company will continue to optimize DLE technology and scale up plant capacity in collaboration with Eove while leveraging its engineering capabilities to provide solutions that address space-saving requirements, shorter construction schedules, and comprehensive solutions that include maintenance services, including those covering ancillary equipment. The Company aims to establish a framework for expanding DLE plant sales by fiscal 2027.

Through this business, the Company seeks to create business opportunities that support the expansion of low-carbon lithium supply, contribute to the transition to a decarbonized society, and help reduce GHG emissions across the value chain.

*2 Meta-Aqua Project: A project that combines the Company's "Kurita Water Intelligence" with Fracta Leap's "digital expertise" to deliver customer value beyond the conventional limits of water treatment, including shorter lead times, lower costs, and reduced environmental impacts.

Risk Management

The Kurita Group promotes various initiatives to address risks and opportunities related to climate change and decarbonization strategy. Based on the results of the scenario analysis (risks and opportunities) outlined in the Strategy section, the Group is working not only to reduce emissions across Scope 1, Scope 2, and Scope 3, but also to support the decarbonization of its customers through its business activities.

These initiatives are managed through the monitoring of performance using emissions management systems and are continuously improved through regular reviews.

Scope 1: Initiatives to Reduce Direct Emissions from Our Operations

To reduce Scope 1 emissions, the Kurita Group is progressively replacing company-owned gasoline-powered vehicles with hybrid vehicles and electric vehicles, while also working to reduce GHG emissions associated with fuel use other than transportation.

In fiscal 2025, the Group conducted a survey of fuel consumption at its sites, including boilers, and confirmed that kerosene, heavy fuel oil (A fuel oil), and diesel fuel, all of which have relatively high CO₂ emission factors, are the primary fuels used. Going forward, the Group will promote fuel switching to gas and the introduction of high-efficiency equipment in the short to medium term. Over the longer term, the Group will also consider the use of biofuels, synthetic methane (e-methane), electrification, and hydrogen, focusing first on sites with relatively high emissions.

In addition, a survey of automotive fuel use at overseas sites confirmed that certain overseas Group companies use bioethanol-blended fuels with lower CO₂ emission factors than gasoline. Accordingly, from fiscal 2025 onward, the Group has added fuel categories to its emissions management system and has begun calculating emissions based on the actual fuels used. This enables a more accurate understanding of emissions and supports further emission reduction efforts.

Scope 2: Initiatives to Reduce Energy-Related Indirect Emissions

The Kurita Group has primarily reduced its Scope 2 emissions through the use of non-fossil certificates. However, in light of rising prices and increasing procurement risks associated with non-fossil certificates in recent years, as well as growing external expectations regarding renewable energy procurement methods that contribute to the development of new renewable energy sources and the expansion of renewable energy adoption, the Group will move forward with examining a diversified portfolio that expands the use of renewable energy while avoiding excessive reliance on certificates and appropriately managing associated risks.

As a transitional measure, the Group will continue to utilize non-fossil certificates while further expanding the introduction of renewable energy. In Japan, the Group will promote the adoption of on-site solar power generation for self-consumption and Power Purchase Agreements (PPAs). Outside Japan, taking into account local systems and procurement methods in each country, the Group will also consider expanding the use of highly additional renewable energy solutions that contribute to the adoption of renewable energy, thereby further increasing its use of renewable energy.

Scope 3: Reduction Initiatives

For Category 11 (Use of Sold Products) and Category 13 (Downstream Leased Assets), which account for the majority of the Kurita Group's Scope 3 emissions, the Group is implementing measures from two perspectives: optimizing customers' usage and operating levels to reduce activity data, and enhancing emission calculations by improving the accuracy of emissions factors and reflecting actual operating conditions.

To reduce activity data, equipment capacities for pumps and other systems were traditionally determined with safety margins incorporated. However, the use of automated design tools has enabled the calculation of required performance with greater accuracy, and sample evaluations have confirmed that pump capacities can be optimized in certain cases. Going forward, the Group will continue verification by increasing the number of samples while promoting broader adoption of these tools and expanding their scope of application.

With respect to emissions factors, since fiscal 2024, the Group has surveyed customers that have installed its equipment regarding their use of renewable energy and has incorporated the results into emissions calculations. As a result, the Group confirmed an approximately 15.4% reduction in calculated Scope 3 emissions.

Based on these initiatives, the Group has established milestones for Scope 3 emission reductions through fiscal 2030. Going forward, while taking into account external factors such as slower global progress in the adoption of non-fossil power sources, the Group will deepen existing initiatives and pursue its targets through the consideration and implementation of new measures to reduce both activity data and emissions factors.

Climate Change and Decarbonization Strategy / TCFD Report

Metrics and Targets

The Kurita Group has identified climate change as one of the Materiality themes and is working to reduce Scope 1, Scope 2, and Scope 3 emissions, with Net Zero as its long-term goal in accordance with methodologies established by the Science Based Targets initiative (SBTi)^{*1}. In April 2025, the Group's targets were validated by the SBTi as Science Based Targets (SBTs) aligned with the goals of the Paris Agreement.

In fiscal 2019, the base year for these targets, approximately 1% of the Kurita Group's CO₂ emissions were attributable to Scope 1 and Scope 2, while approximately 99% were attributable to Scope 3.

Most of the Group's Scope 1 and Scope 2 emissions are electricity-related emissions classified as Scope 2. To address these emissions, the Group is promoting the adoption of renewable energy and progressively replacing gasoline-powered vehicles with hybrid vehicles and electric vehicles.

Approximately 70% of Scope 3 emissions arise from Category 11 (Use of Sold Products), primarily from rotating equipment such as pumps used to transport water. To reduce these emissions while enhancing the Kurita Group's competitive advantage, the Group is promoting the decarbonization of solutions provided to customers through its CSV Businesses framework.

In fiscal 2025, as in the previous fiscal year, the Group purchased and retired non-fossil certificates for electricity-related Scope 2 emissions, resulting in a reduction of 54.7% in Scope 1 and Scope 2 emissions compared with the fiscal 2019 baseline.

For Scope 3 emissions, emissions were reduced by 10.4% compared with the fiscal 2019 baseline, influenced primarily by electricity consumption associated with pumps and other equipment based on actual procurement performance.

In addition, quantitative data related to this topic is continuously collected and disclosed as part of the Group's ESG Data. Even for metrics for which no targets have been established, the Group monitors

them as management metrics to assess current conditions and identify opportunities for improvement.

The main management metrics are as follows:

- Scope 3 emissions by category
- CO₂ emissions intensity per net sales
- Energy consumption
- Energy consumption per net sales

For specific data for each metrics, please refer to the ESG Data page.

[ESG Data](#) ▶

^{*1} An initiative that encourages companies to set greenhouse gas emission reduction targets that are aligned with scientific evidence and consistent with limiting the increase in global average temperature to 1.5°C above pre-industrial levels.

GHG Emissions Metrics, Targets, and Performance

Metrics	Medium- and long-term targets			Results [*]			
	FY 2027	FY 2030	FY 2050	FY 2019	FY 2023	FY 2024	FY 2025
Rate of reduction in Scope 1+2 emissions (compared to FY 03/2020)	73%	80%	Net-Zero	— (41 thousand t-CO ₂ eq)	23.6% (35 thousand t-CO ₂ eq)	45.5% (22 thousand t-CO ₂ eq)	54.7% (19 thousand t-CO ₂ eq)
Rate of reduction in Scope 3 emissions (compared to FY 03/2020)	22%	30%	Net-Zero	— (3,067 thousand t-CO ₂ eq)	-30.5% (4,002 thousand t-CO ₂ eq)	22.6% (2,373 thousand t-CO ₂ eq)	10.4% (2,747 thousand t-CO ₂ eq)
Avoided GHG emissions through CSV businesses	Meet or exceed 3,000 thousand t-CO ₂	—	—	279 thousand t-CO ₂	733 thousand t-CO ₂	1,312 thousand t-CO ₂	3,082 thousand t-CO ₂

^{*} Past performance data were revised as of March and September 2026 as a result of the addition and exclusion of Group companies included in the aggregation scope, revisions to calculation methodologies, correction of aggregation errors, and the review and verification of baseline year (FY2019) calculation data.

Circular Economy and Waste Management

The Kurita Group has identified Contribute to Building a Circular Economy Society as one of its Materiality themes. Through the development and provision of products and services that effectively utilize and reuse finite and renewable resources in optimal ways, the Group aims to contribute to the realization of a sustainable industrial and social framework, as well as the prevention and restoration of nature loss.

Initiatives related to environmental considerations through product and service design and delivery models, such as container collection and reuse, are described on the Sustainable Products and Services page.

Related Materiality: Contribute to Building a Circular Economy Society

[Sustainable Products and Services](#)

Governance

Promotion and Governance System

The Kurita Group promotes Contribute to Building a Circular Economy Society as one of its Materiality themes. For details, please refer to the Materiality and Sustainability Management page.

For information on the Environmental Management framework responsible for managing environmental targets and promoting environmental initiatives, please refer to the following pages.

[Materiality and Sustainability Management](#)

[Environmental Management](#)

Strategy

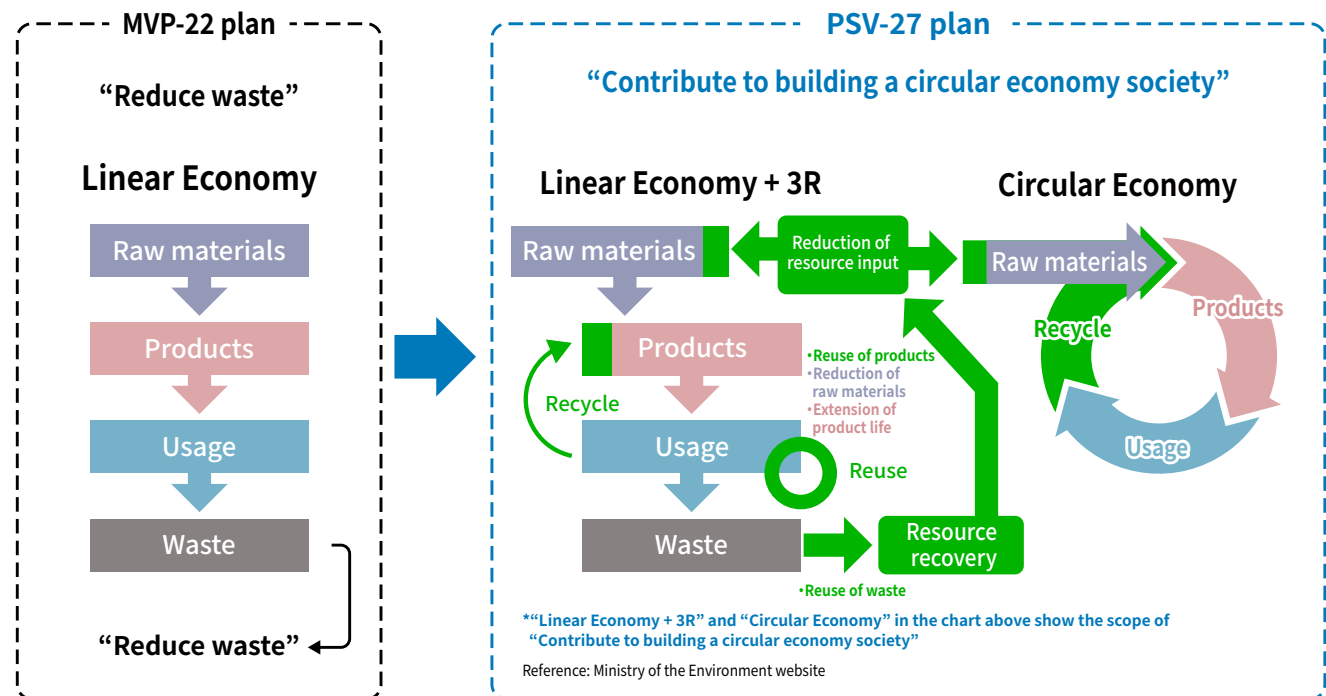
Basic Policy and Strategic Approach

The Kurita Group recognizes the transition to a Circular Economy as a key priority and promotes both the reduction of resource inputs and the Resource Recovery or Reduction of Resource Input.

Under the previous medium-term management plan, MVP-22, the reduction of waste generated under a linear economy model was identified as a materiality issue. Under the current medium-term

management plan, PSV-27, this approach has evolved toward realizing a Circular Economy. Leveraging the technologies and expertise developed through its water-related businesses, including technologies for reducing waste generated through water treatment processes and transforming waste into new resources, the Kurita Group is focused on reducing resource inputs and advancing the Resource Recovery or Reduction of Resource Input.

[Related Information: Environmental Policy](#)



Circular Economy and Waste Management

Business Opportunities

As social demand for resource circulation increases and the transition to a Circular Economy advances, demand is growing for solutions that promote reuse and recycling throughout the entire product and service life cycle and contribute to reducing resource inputs. The Kurita Group is addressing these needs and contributing to the realization of a sustainable industry and society through the development and provision of products and services that enable the optimal and effective use and reuse of both finite and renewable resources.

For Circular Economy-related CSV Businesses, the Group calculates Resource Recovery or Reduction of Resource Input by applying coefficients that quantify the contribution of individual products and services to resource recovery and resource input reduction and combining these with customer adoption results. The Kurita Group uses these indicators as measures of the social value created through its CSV Businesses. For information on the concept of CSV Businesses and the framework for their promotion, please refer to the “Kurita Group Capabilities for Shared Value Creation” page.

For information on environmental considerations incorporated into product and service design and delivery models, including container collection and reuse programs, please refer to the “Sustainable Products and Services” page.

[Kurita Group Capabilities for Shared Value Creation](#) ▷

[Sustainable Products and Services](#) ▷

Risk Management

The Kurita Group promotes the following initiatives to address risks and opportunities related to Circular Economy and Waste Management.

Promoting Resource Circulation at Customers

The Kurita Group develops and provides solutions that contribute to resource circulation for both customers and society as a whole through resource recovery achieved by the reuse and recycling of waste, the reduction of resource inputs through designs that minimize raw material consumption, and the reuse of products.

Promoting Recycling of Waste Generated by the Kurita Group

To reduce the environmental impacts of its business activities, the Kurita Group is committed to continuously improving the recycling rate of waste generated at its own sites. To enhance the effectiveness of these initiatives and promote them strategically, the Group conducted nature-related risk assessments based on the geographic locations of its operating sites, as well as quantitative evaluations of impacts and risks related to natural capital. Based on the results of these assessments, 42 sites were identified as Priority Sites for environmental impact reduction initiatives.

At these selected sites, the Group has established intensity denominators that closely correlate with waste generation, such as production volume, sales revenue, and total floor area, taking into account the characteristics of each site. Using these indicators, the Group continuously works to reduce waste generation on an intensity basis and improve waste recycling rates.

Management and Improvement of Waste Disposal Routes

To ensure the proper treatment of industrial waste and compliance with applicable laws and regulations, the Company and the domestic Group Companies has established a system for systematically identifying and managing waste disposal routes from waste generation through collection and transportation, intermediate treatment, and final disposal. As part of its waste route mapping process, the Company organizes and visualizes the flow of each type of waste from the point of generation through final disposal, including recycling and resource recovery processes, and clarifies management conditions at each stage.

Specifically, as part of its environmental compliance monitoring activities, the Company utilizes an Industrial Waste Management Ledger to maintain a comprehensive inventory of industrial waste generated at each site. The ledger includes information such as contracted industrial waste treatment companies, classifications of collection, transportation, intermediate treatment and final disposal, whether the contractor is certified as an excellent industrial waste treatment company, permit expiration dates, dates of on-site or indirect assessments of waste treatment contractors, and the types of waste entrusted to each contractor.

Through this management system, the Company visualizes the flow of waste from its source to final disposal while periodically reviewing the licensing

and verification status of waste treatment contractors. This enables the Company to assess legal compliance and identify potential risks.

In addition, the Company reviews the appropriateness and efficiency of disposal routes for each waste category and uses the results to identify opportunities for improvement, including the reassessment of contractors and the expanded use of recycling and resource recovery options, and to implement corrective and improvement measures where necessary.

Metrics and Targets

For targets, performance, and evaluations, please refer to the Materiality and Sustainability Management page.

- Increase rate of Resource Recovery and Reduction of Resource Input through CSV Businesses
- Recycling rate of waste generated by the Kurita Group's own operations

[Materiality and Sustainability Management](#) ▷

In addition, quantitative data related to this topic is continuously collected and disclosed as part of the Group's ESG Data. Even for metrics for which no targets have been established, the Group monitors them as management metrics to assess current conditions and identify opportunities for improvement.

The main management metrics are as follows:

- Total waste generation
- Industrial waste generation
- Recycled waste volume
- Packaging materials and reused packaging materials

For specific data for each metrics, please refer to the following page.

[ESG Data](#) ▷

Biodiversity Conservation / TNFD Report

The Kurita Group's Nature-Related Initiatives and Response to the TNFD

The Kurita Group is committed to achieving a nature-positive future by conserving natural capital and maintaining the proper circulation of water as an ecosystem service. Corporate business activities depend on a wide range of ecosystem services provided by natural capital, including the atmosphere, land, freshwater, and oceans, and maintaining the health of these systems is essential from a sustainability perspective. At the same time, business activities can have impacts on the natural environment. The Kurita Group therefore recognizes the importance of understanding its relationship with nature, including its dependencies and impacts, and appropriately managing nature-related risks and opportunities.

Based on this recognition, since fiscal 2024, the Kurita Group has conducted assessments of dependencies on and impacts to natural capital, as well as nature-related risks, in accordance with the LEAP approach (Locate, Evaluate, Assess, Prepare) recommended by the Taskforce on Nature-related Financial Disclosures (TNFD). Through these assessments, the Group has identified Priority Sites that are particularly important from the perspective of environmental conservation. Furthermore, the Kurita Group is strengthening collaboration with international initiatives such as the Alliance for Water

Stewardship (AWS)^{*1} and the Water Resilience Coalition (WRC)^{*2}, in which the Group participates, and is promoting site-level activities and Collective Actions based on the AWS Standard and the Positive Water Impact (PWI) Guidance.

The knowledge gained and practical capabilities developed through these initiatives are being applied not only to further strengthen environmental activities at the Group's own sites but also to support customers in reducing their environmental impacts, thereby contributing to enhanced sustainability throughout the value chain.

^{*1} AWS: An international initiative that promotes responsible water use and management by businesses at the basin level to contribute to sustainable water stewardship.

^{*2} WRC: An international initiative established by The CEO Water Mandate, a program of the United Nations Global Compact, that promotes industry-led actions to conserve and restore water resources in water-stressed basins around the world.

TNFD General Requirements

Application of Materiality

The Kurita Group identifies and assesses risks, opportunities, and impacts based on the concept of double materiality, taking into account both the impacts of sustainability issues on corporate value (financial materiality) and the impacts of corporate activities on society and the environment (impact materiality), and uses the results to identify its Materiality themes.

Among the identified Materiality themes, the Shared Value Themes of Solve Issues Related to Water Resources, Contribute to the Realization of a Decarbonized Society, and Contribute to Building a Circular Economy Society are particularly closely linked to natural capital. To advance these themes, the Group has established indicators and targets related both to reducing environmental impacts at its own sites and to generating environmental benefits through CSV Businesses, and is promoting related initiatives accordingly.

Scope of Disclosures

At present, the disclosures in this Report focus primarily on direct operations (the Group's own sites), where nature-related dependencies and impacts can be more readily identified and assessed. Accordingly, nature-related risks have been organized mainly with reference to the Group's own operations.

With respect to opportunities, the disclosures are organized primarily from a downstream value chain (customer) perspective, reflecting the characteristics of the Kurita Group's business, which contributes to reducing customers' environmental impacts through the provision of products and services.

Locations with Nature-Related Issues

Based on the results of assessments of nature-related dependencies, impacts, and risks across all production and development sites under the Kurita Group's direct operational control, 42 sites have been identified as Priority Sites.

In addition, focusing on water resources, which are closely related to the Kurita Group's business activities, the Group identified 31 Priority Basins based on the results of assessments of nature-related dependencies, impacts, and risks, as well as the activity policies of the Water Resilience Coalition (WRC). These basins have been designated as candidate basins for the implementation of Collective Actions.

Details of the assessment methodologies and criteria used to identify the Priority Sites and Priority Basins are provided in "Risk and Impact Management."

Overview of Value Creation for Achieving Nature Positive



Biodiversity Conservation / TNFD Report

Integration with Other Sustainability-Related Disclosures

Natural Capital is an essential element in addressing climate change, conserving water resources, and realizing a Circular Economy, and is closely linked to the Shared Value Themes within the Kurita Group's Materiality framework.

To ensure consistency in sustainability-related disclosures, the Kurita Group integrates its TNFD Report with its Materiality reporting and TCFD Report, and provides comprehensive disclosure within the Sustainability Report.

Time Horizons Considered

The time horizons applied in the current nature-related impact assessment are defined as follows:

Short term: 1 to 3 years

Medium term: 3 to 5 years

Long term: 5 to 25 years

Engagement with Indigenous Peoples, Local Communities, and Affected Stakeholders

The Kurita Group is a signatory to the United Nations Global Compact and recognizes the importance of respecting human rights in its business activities. Based on these principles, the Group promotes active engagement with stakeholders and contributes to addressing environmental and social issues.

In addition, in accordance with its Human Rights Policy, the Group positions constructive dialogue with stakeholders as an important process. The Group has also established grievance mechanisms to receive concerns and complaints related to human rights and to enable appropriate remedy and corrective action.

The Group has also established and operates grievance mechanisms to receive human-rights-related concerns and complaints and to facilitate appropriate remediation and corrective action.

As part of its efforts to conserve water resources and improve water and sanitation conditions, the Kurita Group undertakes corporate citizenship activities in collaboration with external organizations. In addition, at Kurita Innovation Hub, located in Akishima City, Tokyo, the Group conducts activities that foster engagement with local communities and contribute to the development of sustainable communities.

Furthermore, as stipulated in its Group Guidelines for Human Rights, the Kurita Group understands the principles of the United Nations Declaration on the Rights of Indigenous Peoples and ILO Convention No. 169, and gives due consideration to respecting the rights of Indigenous Peoples in its business activities.

Looking ahead, the Kurita Group will continue to appropriately identify and assess nature-related issues and will strive to create sustainable value by reflecting insights gained through dialogue with stakeholders, including indigenous peoples and local communities, in the planning and implementation of initiatives at Priority Sites and within Priority Basins.

Related Information: Human Rights Policy ▶

Related Information: Grievance Mechanism (Human Rights Remedy Hotline) ▶

* The related information above is scheduled to be published on the website at the end of October.

Governance

The Kurita Group advances its response to nature-related issues in an integrated manner with its materiality initiatives, with responsible departments assigned to each materiality metric. The progress of these initiatives, including the implementation status of the LEAP approach, is reviewed by the Sustainability Committee, chaired by the Executive General Manager of Corporate Planning Division, a Lead Executive of the Company. The Sustainability Committee oversees and promotes materiality initiatives across the entire Group.

In addition, for the Shared Value Themes that are closely linked to the realization of a nature-positive society, namely "Solve Issues Related to Water Resources," "Contribute to the Realization of a Decarbonized Society," and "Contribute to Building a Circular Economy Society," specialized subcommittees have been established under the Sustainability Committee. These subcommittees strengthen initiatives aimed at achieving the metrics and targets associated with each theme. The results of evaluations conducted using the LEAP approach, including dependencies, impacts, risks, and opportunities, as well as the review status of Priority Sites and Priority Basins, are monitored by the Sustainability Committee and the specialized subcommittees. The results are reflected, as appropriate, in the prioritization of initiatives and the review of related measures.

The status of materiality initiatives is, in principle, submitted to or

reported to the Executive Committee twice a year. The Executive Committee reviews the status of these initiatives and determines any necessary actions. The Executive Committee then reports the progress of initiatives to the Board of Directors, which is responsible for overseeing the Group's materiality initiatives as a whole.

The Sustainability Advisory Council, an advisory body to the Board of Directors, examines and deliberates on the future direction of the Kurita Group from both a multi-stakeholder perspective and a medium- to long-term perspective, taking into account domestic and international sustainability trends, and provides recommendations and reports to the Board of Directors.

In addition, the Amount of Water Savings, Avoided GHG Emissions, Resource Recovery or Reduction of Resource Input generated through CSV Businesses, as well as the achievement rate of CSV Businesses sales targets, are used in the performance evaluation for performance-linked compensation of the Company's Corporate Executives and Executive Officers, and representatives of certain Group companies.

For the organizational structure, please refer to the following page.

Materiality and Sustainability Management ▶

Strategy

Guided by its Corporate Philosophy, "Study the properties of water, master them, and we will create an environment in which nature and humanity are in harmony," the Kurita Group has positioned coexistence with Natural Capital at the core of its business activities and pursues its vision of "Pioneering 'new value for water' to contribute to the realization of a sustainable society."

Based on this philosophy, the Kurita Group promotes CSV Businesses that seek to achieve both the resolution of societal challenges and business growth. In particular, the Group focuses on providing products and services that contribute to Amount of Water Savings, Avoided GHG Emissions, Resource Recovery, and Reduction of Resource Input.

As part of the LEAP approach assessment conducted in fiscal 2024, the Group evaluated its dependencies on and impacts to Natural Capital, as well as nature-related risks. Through this assessment, the Kurita Group gained a deeper understanding of the key dependencies, impacts, and risk trends associated with the relationship between its

Biodiversity Conservation / TNFD Report

businesses and ecosystem services.

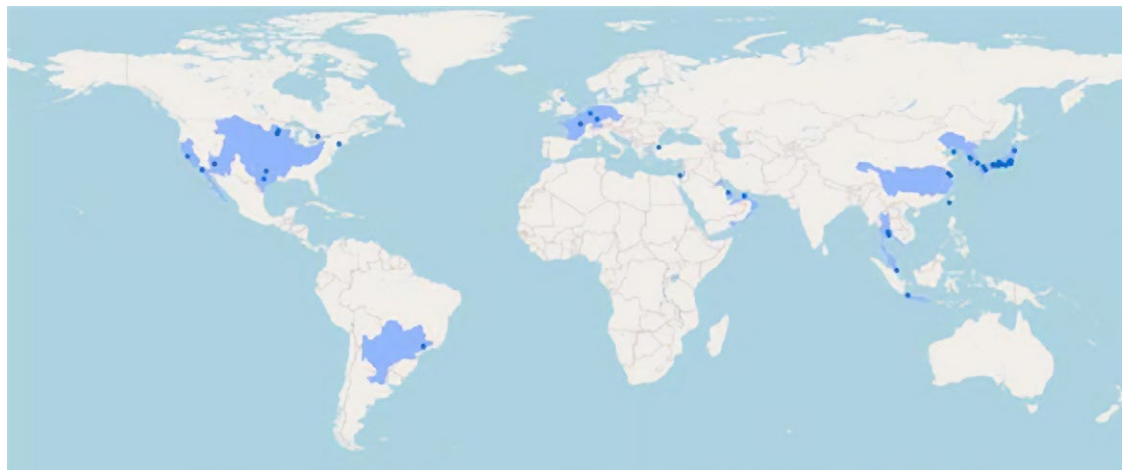
The analysis reaffirmed the importance of the Group's long-standing initiatives, including the provision of products and services that help customers reduce environmental impacts, water resource conservation activities at operating sites, collaboration with international initiatives, and Corporate Citizenship Activities. The Group therefore intends to continue and further strengthen these initiatives strategically.

At present, the assessment results have not led to a restructuring of the Group's business strategy. However, going forward, the Kurita Group intends to incorporate these findings into strategy development and decision-making processes, with the aim of conducting business activities that place greater emphasis on its relationship with Natural Capital.

The Priority Sites and Priority Basins identified based on the results of the LEAP approach and the Group's Materiality framework are shown in the figure on the following page.

For details regarding the assessment methodology and results, please refer to "Risk and Impact Management."

Priority Sites and Priority Basins



Risk and Impact Management

(1) Process for Identifying and Assessing Nature-Related Dependencies, Impacts, Risks, and Opportunities

To understand its dependencies on natural capital, impacts on nature, and the associated risks and opportunities, the Kurita Group conducts a phased assessment based on the LEAP approach recommended by the Taskforce on Nature-related Financial Disclosures (TNFD).

As part of this process, the Group performs both quantitative and qualitative analyses by combining multiple external assessment tools with proprietary methodologies, taking into consideration the characteristics of individual businesses and sites, the natural capital resources on which they depend, and ecosystem-related risks within the regions where they operate.

The table on the right provides a structured overview of the assessment scope, methodologies, and key insights obtained through this evaluation process.

The results of these assessments are used to identify priority sites, determine key focus areas, validate the appropriateness of existing initiatives, and explore nature-related business opportunities.

Assessment Process and Application of the LEAP Approach

	Goal	Assessment target	Description/tools used	Hints gained/utilization	Relevant LEAP steps
(1)-1	Understand dependency/impact for each business category	All businesses (ISIC categories) of Kurita Group	Dependency/impact screening via ENCORE	Identify businesses with high dependency on natural capital and understand major impact factors	Locate
(1)-2	Understand nature-related issues of customer industry	Value chain (downstream)	Assessment of dependent ecosystem services and major impact factors of each industry	Use for checking validity and scalability of solutions providable to customers and investigating business opportunities	Locate, Evaluate
(1)-3①	Understand nature-related risks of our business sites based on geographical position	All production/development sites of Kurita Group	Nature risk assessment using the WRI Aqueduct, WWF Biodiversity Risk Filter, and Integrated Biodiversity Assessment Tool	Use for identifying priority sites	Locate, Evaluate
(1)-3②	Quantify business risks regarding natural capital	All production/development sites of Kurita Group	Unique assessment method (19 indicators)	Use for identifying priority sites	Evaluate, Assess
(1)-4	Understand risk/impact characteristics for each watershed	Target watershed for assessment	Analysis of high-impact watersheds in terms of water use/water pollution, CEO Water Mandate (100 Priority Basins)	Use for identifying priority basins	Locate, Assess

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(1)-1 Identifying Dependencies and Impacts by Business Segment

The Kurita Group classified its business activities into three sectors: Facility Business, Chemical Business, and Water Supply Service, and conducted assessments of nature-related dependencies and impacts for each sector. These sector classifications are based on the International Standard

Industrial Classification (ISIC), an internationally recognized framework for classifying economic activities related to production.

The assessment of dependencies on ecosystem services assessed the dependencies of the Water Supply Service sector on Rainfall Pattern Regulation Services, Solid Waste Remediation, and Water Purification Services as "Very high."

In addition, the assessment of impacts on nature assessed the potential impacts of the Chemical Business and Water Supply Service sectors on the natural environment as "High" or "Very high", particularly in terms of Freshwater Use, Land Use, Discharges of Hazardous Pollutants to Water and Soil, and Water Consumption.

Natural Capital Dependencies and Impacts by Business Category

Business category			Facility / Plant		Chemical		Water Supply Service	
ISIC industry category	(Division)		Manufacture of Machinery and Equipment	Architectural and Engineering Activities; Technical Testing and Analysis	Manufacture of Chemicals and Chemical Products	Manufacture of Chemicals and Chemical Products	Manufacture of Computer, Electronic and Optical Products	Water Collection, Treatment and Supply
	(Class)		Manufacture of General-Purpose Machinery	Architectural and Engineering Activities and Related Technical Consultancy	Manufacture of Other Chemical Products n.e.c.	Manufacture of Plastics and Synthetic Rubber in Primary Forms	Manufacture of Electronic Components and Boards	Water Collection, Treatment and Supply
Dependencies	Supply services	Biomass Supply Services						
		Genetic Resource Services						
		Water Supply						
		Other Provisioning Services – Animal-Based Energy						
	Regulation and Maintenance Services	Global Climate Regulation Services						
		Regional Climate Regulation Services (Sub-continental Rainfall Pattern Regulation)						
		Local Climate Regulation Services (Micro- and Meso-Climate Regulation)						
		Air Filtration Services						
		Soil Quality Regulation Services						
		Soil and Sediment Retention Services						
		Solid Waste Remediation						
		Water Purification Services						
		Water Flow Regulation Services						
		Flood Mitigation Services						
		Storm Mitigation Services						
		Noise Attenuation Services						
		Pollination Services						
		Biological Control Services						
		Nursery Population and Habitat Maintenance Services						
		Other Regulation and Maintenance Services – Dilution by Atmosphere and Ecosystems						
		Other Regulation and Maintenance Services – Mitigation of Sensory Impacts (Excluding Noise)						

Legend Very high High Medium Low Very low N/A



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Natural Capital Dependencies and Impacts by Business Category

		Business category	Facility / Plant		Chemical		Water Supply Service	
ISIC industry category		(Division)	Manufacture of Machinery and Equipment	Architectural and Engineering Activities; Technical Testing and Analysis	Manufacture of Chemicals and Chemical Products	Manufacture of Chemicals and Chemical Products	Manufacture of Computer, Electronic and Optical Products	Water Collection, Treatment and Supply
		(Class)	Manufacture of General-Purpose Machinery	Architectural and Engineering Activities and Related Technical Consultancy	Manufacture of Other Chemical Products n.e.c.	Manufacture of Plastics and Synthetic Rubber in Primary Forms	Manufacture of Electronic Components and Boards	Water Collection, Treatment and Supply
Dependencies	Cultural Services	Recreation-Related Services						
		Landscape Amenity Services						
		Educational, Scientific and Research Services						
		Spiritual, Artistic and Symbolic Services						
Impacts		Noise						
		Freshwater Use Area						
		Greenhouse Gas Emissions						
		Seabed Use Area						
		Emissions of Non-Greenhouse Gas Air Pollutants						
		Extraction of Other Biological Resources (e.g., Fish, Timber)						
		Extraction of Other Abiotic Resources						
		Generation and Disposal of Solid Waste						
		Land Use Area						
		Discharges of Hazardous Pollutants to Water and Soil						
		Discharges of Nutrient Pollutants to Water and Soil						
		Water Consumption						
		Introduction of Invasive Species						

Legend Very high high Medium Low Very low N/A



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(1)-2 Identifying Nature-Related Issues in Customer Industries

The Kurita Group conducted assessments of nature-related dependencies and impacts in customer industries with relatively high water

consumption, namely the Electronics, Pulp and Paper, Oil Refining and Petrochemicals, Steel, Automotive, and Food and Beverage sectors.

The assessment revealed that many of these sectors have significant

dependencies and impacts associated with water use, water pollution, GHG emissions, and waste generation.

Nature-Related Dependencies and Impacts by Customer Industry

Business category			Electronics	Paper / pulp	Oil refining / petrochemicals	Steel	Automotive	Food / beverage
Dependencies	Supply services	Biomass Supply Services						
		Genetic Resource Services						
		Water Supply	Medium		Medium	High	Low	High
		Other Provisioning Services – Animal-Based Energy						
	Regulation and Maintenance Services	Global Climate Regulation Services	Very low					
		Regional Climate Regulation Services (Sub-continental Rainfall Pattern Regulation)		Medium		Medium		
		Local Climate Regulation Services (Micro- and Meso-Climate Regulation)	Low			Low	Low	Low
		Air Filtration Services	Very low			Medium		Very low
		Soil Quality Regulation Services						
		Soil and Sediment Retention Services	Low	Low	Medium	Low	Medium	Low
		Solid Waste Remediation	Low	Medium	Low	Low	Low	Medium
		Water Quality Regulation Services	Medium		High	High	Medium	Very high
		Water Flow Regulation Services	Medium	Medium	Medium	Medium	Medium	High
		Flood Mitigation Services	Medium				Medium	Medium
		Storm Mitigation Services	Medium	Medium	Medium	Medium	Medium	Medium
		Noise Attenuation Services	Very low		Very low	Very low		
		Pollination Services						
		Biological Control Services		Very low				Very low
		Nursery Population and Habitat Maintenance Services						
		Other Regulation and Maintenance Services – Dilution by Atmosphere and Ecosystems	Low	Low	Low		Low	Low
		Other Regulation and Maintenance Services – Mitigation of Sensory Impacts (Excluding Noise)	Very low			Very low	Very low	Very low

Legend Very high High Medium Low Very low N/A

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Nature-Related Dependencies and Impacts by Customer Industry

Business category			Electronics	Paper / pulp	Oil refining / petrochemicals	Steel	Automotive	Food / beverage
Dependencies	Cultural Services	Recreation-Related Services						
		Landscape Amenity Services						
		Educational, Scientific and Research Services						
		Spiritual, Artistic and Symbolic Services						
Impacts		Noise						
		Freshwater Use Area						
		Greenhouse Gas Emissions						
		Seabed Use Area						
		Emissions of Non-Greenhouse Gas Air Pollutants						
		Extraction of Other Biological Resources (e.g., Fish, Timber)						
		Extraction of Other Abiotic Resources						
		Generation and Disposal of Solid Waste						
		Land Use Area						
		Discharges of Hazardous Pollutants to Water and Soil						
		Discharges of Nutrient Pollutants to Water and Soil						
		Water Consumption						
		Introduction of Invasive Species						

Legend ■ Very high ■ high ■ Medium ■ Low ■ Very low ■ N/A

(1)-3 Identifying Priority Sites for Action

To identify Priority Sites and effectively and strategically promote environmental improvement activities with significant impact, the Kurita Group conducted nature-related risk assessments based on the geographic locations of its operating sites, as well as quantitative evaluations of impacts and risks related to Natural Capital.

(i) Identifying Nature-Related Risks at Operating Sites Based on Geographic Location

Based on the results of the dependency and impact assessment (see section (1)-1), the Kurita Group conducted risk assessments for all of its production and development sites, focusing on the Group's Materiality themes and areas defined in the TNFD recommendations as areas important for biodiversity and areas with high physical water risk.

For water-related risk assessments, the Group utilized the Aqueduct Water Risk Atlas provided by the World Resources Institute (WRI). For biodiversity-related risk assessments, the Group used the WWF Biodiversity Risk Filter provided by the World Wide Fund for Nature (WWF). As shown in the table below, the assessment revealed that several

production and development sites are located in areas with high to very high water-resource and biodiversity risks. Sites were identified as applicable where the Aqueduct assessment result was High or above and/or where the Biodiversity Risk Filter score was 3.4 or higher.

Number of Production and Development Sites in Areas with High to Very High Water Resource and Biodiversity Risks

Water Resources (Aqueduct)					Biodiversity (Biodiversity Risk Filter)	
Water stress	Depletion	Water quality	Eutrophication	ESG risks	Physical risks	Reputation risks
15	5	10	38	8	9	17

Biodiversity Conservation / TNFD Report

(ii) Quantifying Nature-Related Business Risks

Based on the results of the assessment of dependencies and impacts by business segment (see section (1)-1), the nature-related risk assessment of the Group's operating sites based on geographic location (see section (1)-3 (i)), and the Kurita Group's Materiality framework, water use, water pollution, soil contamination, and pollution caused by solid waste were identified as key impact drivers.

A scoring assessment was then conducted from the perspectives of "Solve Issues Related to Water Resources" and "Waste Reduction", which are considered particularly important nature-related themes for the Group. Thresholds indicating high levels of impact and risk were established for each category, and a total of 42 sites that exceeded these thresholds were identified as Priority Sites, where environmental impact reduction efforts will be prioritized.

Important Impacts and Risk Factors for the Kurita Group

Solve issues related to water resources	Scope of impact on nature due to the Kurita Group striving to reduce environmental impact	Water intake intensity	
		Water resource shortage (quantitative)	Level of water stress
			Level of water depletion risk
	Level of risk that may impact the business activities of the Kurita Group	Water resource shortage (qualitative)	Level of water pollution risk
Government policies		Increased costs for water intake and discharge	
		Decline in operations due to water shortages	
		Decline in operations due to regulations	
		Legal violations	
Market factors		Cessation/reduction of dealings with customers	
	Cessation/reduction of investment by shareholders and investors		
Waste reduction	Scope of impact on nature due to the Kurita Group striving to reduce environmental impact	Amount of industrial waste	
		Resource depletion	
		Land scarcity	
		Environmental pollution	
	Level of risk that may impact the business activities of the Kurita Group	Government policies	Rising expenses for treating industrial waste
			Adoption/tightening of regulations on industrial waste
			Legal violation
		Market factors	Cessation/reduction of dealings with customers
			Cessation/reduction of investment by shareholders and investors

Number of Priority Sites by Region

Region	Number of priority sites
Japan	15
Rest of Asia	11
North and South America	9
EMEA	7
Total	42

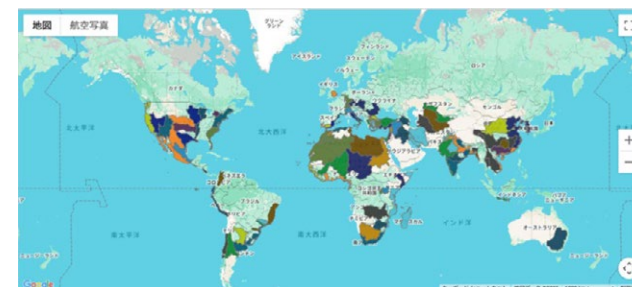
(1)-4 Identifying Priority Basins and Understanding Basin-Specific Risk and Impact Characteristics

To advance environmental conservation activities within basins associated with its operating sites and thereby contribute to Solve Issues Related to Water Resources, one of the Kurita Group's Materiality themes, the Group identified 31 Priority Basins through the following process.

(i) Identifying Candidate Basins

The Kurita Group identified basins facing water-related challenges and where its business activities have a certain level of impact, and selected these basins as candidates for Priority Basins.

In conducting this assessment, the Group also considered whether each basin was included among the 100 Priority Basins identified by the Water Action Hub, an online platform operated by The CEO Water Mandate.



100 Priority Basins in the Water Action Hub

Number of Priority Basins by Region

Region	Number of priority basins
Japan	6
Rest of Asia	17
North and South America	3
EMEA	5
Total	31

(ii) Identifying Priority Basins

Among the candidate basins, those ranked within the top 10 for either or both of the impact categories, Water Use and Water Pollutants, based on the quantitative impact assessment, were identified as Priority Basins.

Basins Ranked in the Top 10 for the Quantitative Impact Assessment of Water Use and Water Pollutants

(2) Initiatives Related to Natural Capital

This section introduces the Kurita Group's initiatives for managing nature-related dependencies, impacts, risks, and opportunities, including efforts that create business opportunities.

Materiality and Assessment Metrics by Impact Factor

Impact factor	Severity assessment	Quantitative metrics
Water use	High to very high	Water withdrawal × Water stress risk Water consumption × water depletion risk
Water pollution	High to very high	Effluent discharge volume × Water pollution risk Effluent discharge volume × Eutrophication risk

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(2)-1 Contributing to the Reduction of Nature-Related Impacts through CSV Businesses

The Kurita Group defines products, technologies, and business models that make significant contributions, compared with conventional approaches, to Amount of Water Savings, Avoided GHG Emissions, Resource Recovery, or Reduction of Resource Input as CSV Businesses, and actively promotes their adoption and expansion.

These initiatives are positioned as business opportunities that address nature-related challenges by reducing environmental impacts associated with customers' water use and resource consumption.

For further details, please refer to the following page.

[Kurita Group Capabilities for Shared Value Creation ▶](#)

(2)-2 Contribution to Natural Capital

1) Expanding the Application of SOFIX Organic Farming (Kurita Analysis Service Co. Ltd.)

Kurita Analysis Service Co. Ltd., a subsidiary of the Company, contributes to the realization of sustainable agriculture by supporting improvements in soil health and the transition to organic farming through the use of the soil diagnostic indicator SOFIX. The company supports soil development that leverages the functions of soil microorganisms in agricultural land where fertility has declined due to the excessive use of chemical fertilizers and pesticides, as well as in fallow and degraded farmland, thereby promoting regionally circular agriculture.

SOFIX, an acronym for Soil Fertility Index, is a diagnostic indicator that evaluates soil conditions using factors such as total bacterial count and nitrogen cycling activity. By visualizing the status of soil microorganisms and material cycling processes, SOFIX helps identify soil-related issues and directions for improvement.

Based on SOFIX diagnostic results, Kurita Analysis Service Co. Ltd. proposes fertilization programs centered on organic fertilizers as well as soil improvement measures. The indicator is also used to monitor the improvement process, enabling continuous assessment of changes in soil conditions and supporting appropriate soil management.

In some application cases, improvements in crop yields have been confirmed compared with conventional farming methods, demonstrating contributions to the wider adoption of organic farming



Crops Cultivated Using the SOFIX Organic Farming Method (right)

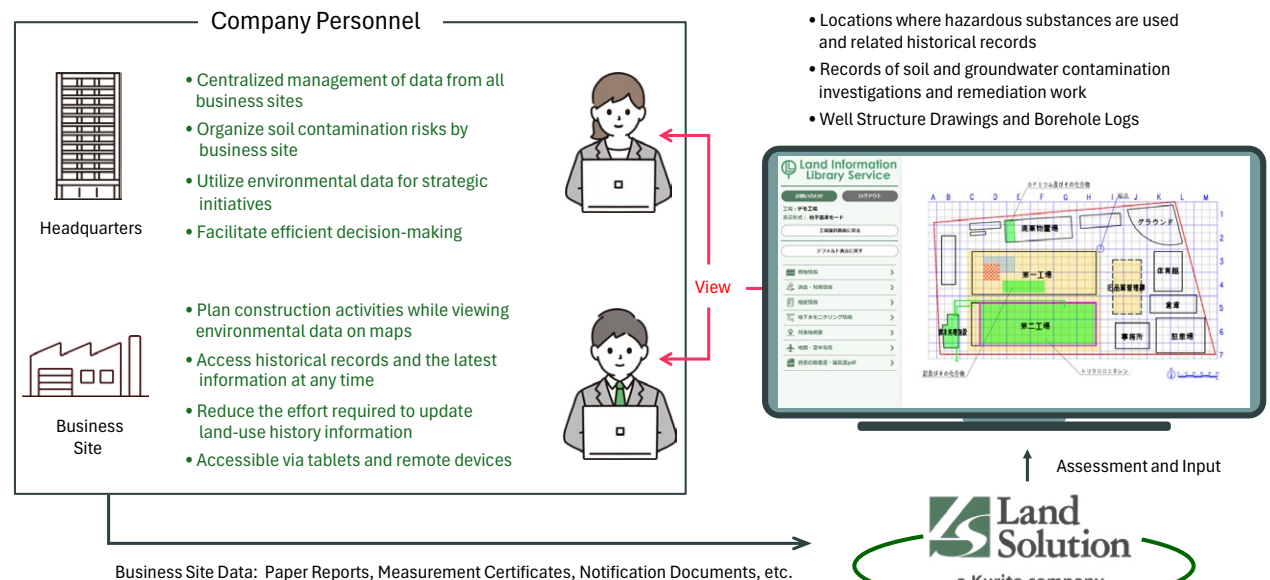
and the sustainable enhancement of agricultural productivity. These initiatives also support corporate and municipal efforts to address nature-related issues and promote nature-positive outcomes. By leveraging its expertise in water quality, soil, and microorganisms, the Kurita Group is working to create value that contributes to resolving nature-related challenges and advancing a nature-positive society.

(ii) Business Opportunities in the Soil and Groundwater Field through the Combination of Land Library and Bioremediation Technologies (Land Solution)

Land Solution Inc., a subsidiary of the Company, is advancing initiatives in the soil and groundwater field that combine established remediation technologies with digital technologies to provide integrated support ranging from site assessment to remediation and restoration.

Land Library is a cloud-based IT service that centrally manages and visualizes environmental information, including land-use history, soil and groundwater investigation results, monitoring data, and remediation records. The service enables the continuous identification and management of environmental conditions and risks.

In addition, the Kurita Group has operated soil and groundwater remediation businesses utilizing the capabilities of microorganisms for many years. Power Bio E-PLUS is a technology that combines electrode-based soil heating with bioremediation to remediate volatile organic compounds (VOCs) in contaminated soil and groundwater, including low-permeability strata, without excavation.



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As a result, this approach contributes not only to shortening the time required before land can be reused, but also to reducing CO₂ emissions compared with excavation and removal methods.

In addition, by providing an integrated service covering investigation, data management, remediation and restoration, and monitoring, the Group enables the quantitative and continuous management of soil and groundwater conditions.

This initiative creates new business opportunities by offering a solution that helps balance environmental impact reduction and land value enhancement for companies considering the sale, redevelopment, or reuse of land, in addition to former factory sites and long-term operating sites. Furthermore, the accumulation and utilization of environmental data serve as a foundation for understanding nature-related impacts and fulfilling accountability requirements.



Exterior of KIH



Louvers Used as Rainwater Gutters



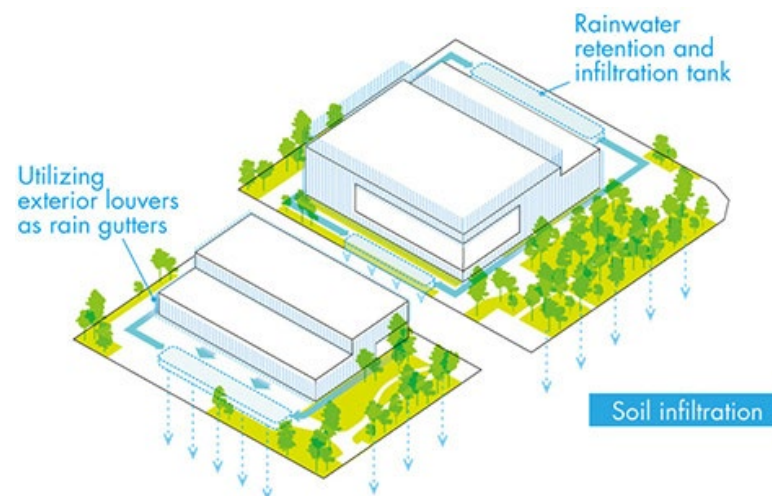
Underground Rainwater Retention and Infiltration Tank

Source: "Taking on Water Challenges through a Zero Water Building: Kurita Innovation Hub" | Facility Design | Expertise | NIKKEN SEKKEI LTD.

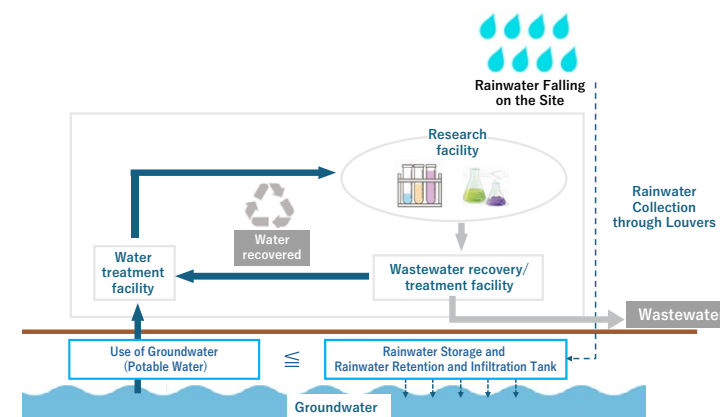
(2)-3 Initiatives to Reduce Environmental Impacts

KIH, the Kurita Group's research, development, and innovation hub (Kurita Innovation Hub), has been identified as one of the Priority Sites. As part of its efforts to reduce environmental impacts, KIH is promoting initiatives aimed at realizing a Zero Water Building, in which a volume of water equal to or greater than the amount withdrawn from groundwater is returned to the groundwater system. At the facility, the Kurita Group has installed its state-of-the-art Wastewater Recovery systems and is actively promoting water recovery and reuse, thereby minimizing groundwater withdrawal.

In addition, louvers incorporated into the building exterior are utilized as rainwater gutters to collect rainwater. The collected water is then recharged into the groundwater system through on-site rainwater retention and infiltration tank. Through these efforts, the Group is working toward achieving a condition in which groundwater replenishment exceeds groundwater withdrawal.



Rainwater Utilization and Groundwater Recharge Mechanism at KIH



Overview of the Water Cycle at KIH

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(2)-4 Collaboration with International Initiatives and Collective Actions
As part of its participation in the Water Resilience Coalition (WRC) since fiscal 2020, the Kurita Group has implemented Collective Actions in the four basins listed below, contributing to addressing water resource issues in basins facing water scarcity and water quality pollution. In fiscal 2025, the Group conducted internal discussions, while consulting with relevant stakeholders, on how the Company could contribute to watershed conservation efforts in the Kumamoto region and decided to formally participate in the Kumamoto Water Positive Action initiative from fiscal 2026, with the aim of creating a model case for watershed stewardship.

In the Colorado River Basin in the United States and the PCJ Basin in Brazil, the Group supported water conservation initiatives led by The

Nature Conservancy. In addition, in Indonesia's Citarum River Basin, the Group supported a project to install household wastewater treatment systems for local communities.

Since fiscal 2024, the Kurita Group has also participated in the Alliance for Water Stewardship (AWS) and joined Japan Water Stewardship (JWS), a leadership group established by AWS member companies in Japan, as a founding member. Through its involvement in AWS and JWS, the Group promotes activities based on the *International Water Stewardship Standard (AWS Standard)^{*1} at its Priority Sites and within the basins in which those sites are located.

JWS activities focus primarily on raising awareness of water resource issues in Japan and promoting Collective Actions. The Japanese version of AWS Standard Version 3.0, published in fiscal 2025, was

reviewed with the participation of the Kurita Group, contributing to greater understanding of and interest in water stewardship^{*2} in Japan.

^{*1} An international framework for managing water resources through collaboration with stakeholders at the basin level in order to ensure socially and culturally equitable, environmentally sustainable, and economically beneficial water use.

^{*2} An approach that seeks to achieve socially and culturally equitable and economically beneficial water use by collaborating with stakeholders and pursuing integrated water resource management from a basin-wide perspective, extending beyond the boundaries of individual facilities and operating sites.

(2)-5 Addressing Nature-Related Challenges through Corporate Citizenship Activities

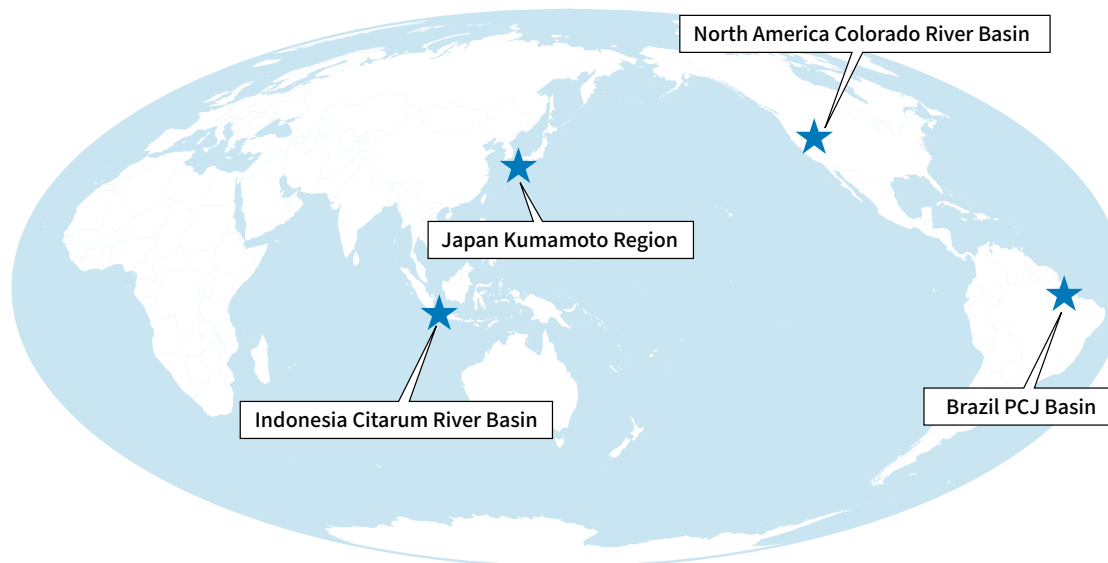
To realize its Corporate Philosophy, "Study the properties of water, master them, and we will create an environment in which nature and humanity are in harmony," the Kurita Group defines Corporate Citizenship Activities as initiatives that contribute to the conservation of water and the environment and to the realization of better living standards for people, without the objective of generating direct profits. Through the proactive and continuous implementation of these activities, the Group seeks to earn the trust of society and gain new insights.

For details on specific initiatives, please refer to the following page.

[Community Engagement and Social Contribution ▶](#)

Areas of Collective Action Activities

We are working to solve water resource issues by promoting collective actions in basins facing water scarcity and water pollution.





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Metrics and Targets

The Kurita Group's disclosures against the TNFD Global Core Metrics are presented below. The Group has established the Shared Value Themes of Solve Issues Related to Water Resources, Contribute to the Realization of a Decarbonized Society, and Contribute to Building a Circular Economy Society within its Materiality framework, and is actively promoting and strengthening nature-related initiatives.

Corresponding Metrics and Targets have been established for each theme to drive these efforts.

For details, please refer to the reference provided in the table below.

Status of the Kurita Group's Response to TNFD Metrics

Metric no.	Impact factor	Mertics	Target fiscal year	Reference
-	Climate change	Greenhouse gas emissions	2050	ESG Data Kurita Group Sustainability Management
C2.0	Pollution/pollution removal	Pollutants released to soil	-	ESG Data
C2.1		Water discharged	-	ESG Data
		Total amounts of Major Pollutants in Wastewater		-
C2.2		Weight of hazardous and non-hazardous waste generated ^{*1}	2027	ESG Data Kurita Group Sustainability Management
C2.4		Non-greenhouse gas air pollutants	-	ESG Data
C3.0	Resource use/replenishment	Water withdrawal and consumption from areas of water scarcity ^{*2}	2027	ESG Data Kurita Group Sustainability Management

*1 The Kurita Group has established the In-house waste recycling rate as one of its Materiality metrics and calculates the weight of hazardous and non-hazardous waste generated for this purpose.

*2 The Kurita Group has established the Rate of reduction of water withdrawal intensity as one of its Materiality metrics and calculates the volume of water withdrawn in water-stressed areas for this purpose.

Chemical Substance Management

This page describes the Kurita Group's policies, management structure, and initiatives for the management of chemical substances handled in its business activities and at its business sites. Chemical substances referred to here include not only poisonous and deleterious substances but also hazardous chemical substances for which the provision of a Safety Data Sheets (SDSs) is required under applicable laws and regulations. For information on the management of chemicals contained in products, please refer to the following page.

[Management of Chemicals in Products](#) ▶

Governance

Promotion and Governance System

The Kurita Group positions the proper management of hazardous chemical substances, including poisonous and deleterious substances, as an important element of Environmental Management. Based on the Chemical Substance Management Procedures for Poisonous and Deleterious Substances and Other Chemicals, the Group has established a management system that reflects applicable laws and regulations.

The Company's environmental management department is responsible for Group-wide management and oversight, while each business site appoints a responsible manager and maintains a site-level management system.

The use, storage, and handling of chemical substances are appropriately managed in accordance with internal rules. In addition, proper operation is ensured through communication with and verification of personnel involved in chemical substance management.

The Group has also established response procedures for accidents and emergencies and maintains a framework designed to minimize environmental impacts in the event of an incident.

For details of the overall Environmental Management governance structure, please refer to the following page.

[Environmental Management](#) ▶

Strategy

Basic Policy and Strategic Approach

In managing chemical substances, the Kurita Group follows the basic principle that "Chemical substances shall be used in the minimum quantities necessary and managed so as to prevent leakage, dispersion, or leakage of wastewater and the surrounding environment."

Based on this principle, the Group places a strong emphasis on preventing environmental impacts arising from the leakage, dispersion, or leakage of chemical substances into wastewater and works to reduce environmental risks associated with its business activities.

In addition, taking into account evolving regulatory requirements and growing societal expectations, as well as insights gained through dialogue with domestic and international investors and ESG rating organizations, the Group recognizes chemical substance management as one of its important environmental and business risk management issues. Accordingly, it promotes appropriate management and continuous improvement.

These initiatives not only help address environmental risks but also enhance awareness of proper management at operational sites, strengthen collaboration among related departments, and deepen understanding of issues and opportunities for improvement associated with business activities. Through these ongoing efforts, the Group seeks to enhance the effectiveness of Governance and strengthen the foundation that supports sustainable business operations.

Waste containing chemical substances is managed from the perspectives of waste generation reduction, proper treatment, and recycling in accordance with the Waste Management Procedures. For details, please refer to the "Circular Economy and Waste Management" page.

[Circular Economy and Waste Management](#) ▶

Risk Management

To address risks related to chemical substance management, the Kurita Group promotes a range of initiatives. With respect to chemical substances, the Group assumes risks associated with leakage, dispersion, contamination of wastewater, and the escalation of impacts

resulting from accidents or emergency situations. Accordingly, it manages the storage, use, and wastewater treatment of chemical substances, as well as emergency response measures, including drills, reporting procedures, and first-response actions, in accordance with established management manuals and procedures.

Establishing Management Structures and Clarifying Responsibilities

Persons responsible for chemical substance management establish management structures that clearly define responsibilities and authorities related to chemical substance management and ensure that these are thoroughly communicated to the members of their respective organizations. Sites that possess or store chemical substances establish and implement detailed procedures for storage, handling, and use tailored to the specific conditions of each site.

Storage Management

Hazardous chemical substances, including poisonous and deleterious substances, are stored separately in locations that comply with the storage facility standards prescribed by applicable laws and regulations, and are kept under lock and key to prevent theft and loss. In Japan, poisonous and deleterious substances are labeled as required with the designated markings, "Poisonous Substance (For Industrial Use)" or "Deleterious Substance Deleterious Substance (For Industrial Use)." Chemical substances other than poisonous and deleterious substances are also stored and managed in designated storage facilities.

Management During Transportation

When transporting chemical substances outside a site, the Kurita Group places them in safe and durable containers to prevent leakage, dispersion, theft, or loss, and transports them with due care together with the equipment necessary for emergency response. When the transportation of poisonous or deleterious substances is outsourced, the Group confirms that appropriate preventive measures have been implemented.

Management of Use and Handling

When handling chemical substances, appropriate personal protective equipment (PPE) is selected and worn as necessary, and the condition

Chemical Substance Management

of such equipment, as well as the availability of spare supplies, is inspected regularly.

Chemical substances are used only in the minimum quantities necessary, with due care taken to prevent leakage, dispersion, or contamination of wastewater and other discharges. When using chemical substances that require the provision of a Safety Data Sheets (SDSs), the SDSs is kept readily available to ensure preparedness for emergency situations.

When poisonous or deleterious substances are removed from storage for use, the details are recorded in a logbook, and the substances are returned promptly to their designated storage locations after use.

Management of Wastewater, Liquid Waste, and Waste Samples

At sites equipped with wastewater treatment facilities, the Kurita Group establishes voluntary management standards for effluent quality based on wastewater quality parameters and effluent standards stipulated by applicable laws and regulations. Compliance is monitored through continuous or periodic measurement and recordkeeping.

Sites without wastewater treatment facilities are operated on the principle that wastewater containing chemical substances is not discharged. In cases where discharge is unavoidable, only analytical or field-test samples that meet the applicable standards may be discharged, and wastewater quality is measured and recorded each time such discharge occurs.

Any other wastewater, liquid waste, or waste samples containing chemical substances are treated as industrial waste or specially controlled industrial waste and are disposed of by licensed contractors in accordance with the Waste Management Procedures.

Periodic Inspections

At least once a year, inspections are conducted to verify that storage facilities and related equipment are free from damage, leakage, dispersion, or other deficiencies. Repairs and equipment replacements are carried out as necessary.

Following a natural disaster or other disruptive event, facility conditions are promptly inspected, and emergency measures are implemented to prevent the spread of damage and minimize environmental impacts.

Education and Training

Persons responsible for chemical substance management provide education and training to personnel engaged in the storage and handling of poisonous and deleterious substances, those responsible for maintaining related facilities, and those involved in implementing emergency response measures in the event of an accident, with the aim of preventing harm before it occurs.

Response to Emergencies

The Kurita Group establishes and thoroughly communicates emergency response rules, including emergency contact networks, the identification of anticipated emergency situations, and emergency response drills.

In the event of the dispersion, leakage, theft, or loss of poisonous or deleterious substances, personnel must immediately notify the responsible manager and implement appropriate emergency measures based on the relevant Safety Data Sheets (SDSs) and other applicable procedures. Notifications are also made to the relevant authorities as required.

Following the response, measures are implemented to prevent recurrence, and reports are submitted to regulatory authorities when necessary.

Metrics and Targets

To appropriately identify and manage environmental impacts, including those associated with the handling of chemical substances, the Kurita Group continuously monitors relevant data as management metrics within its Environmental Management framework.

The principal management metrics are as follows:

- PRTR-designated substance emissions and transfers
- Emissions of hazardous air pollutants
- Emissions of volatile organic compounds (VOCs)
- Emissions of particulate matter
- Biochemical Oxygen Demand (BOD)
- Chemical Oxygen Demand (COD)
- Status of soil and groundwater contamination (including the names of sites where contamination has been identified and the contaminants detected)
- Zinc
- Fluoride and its compounds

At present, no quantitative targets, such as reduction targets, have been established for these management metrics. However, they are utilized to verify compliance with applicable laws and regulations, as well as to monitor conditions and evaluate improvement measures aimed at reducing environmental risks associated with leakage and emissions. For specific data for each metrics, please refer to the following page.

ESG Data ▶

Going forward, the Kurita Group will continue to review the scope of disclosed metrics and the appropriateness of target setting, taking into account developments in relevant regulations, changes in business activities, and evaluation criteria used by ESG rating organizations.

Management of Chemicals in Products

This page describes the Kurita Group's policies, management systems, and operational practices for managing chemicals contained in products. For information on the management of chemical substances handled in business activities and at operating sites, please refer to the [Chemical Substance Management page](#).

For initiatives related to product quality and customer health and safety, please refer to the [Customer Responsibility page](#).

[Chemical Substance Management](#) ▷

[Customer Responsibility](#) ▷

Governance

Promotion and Governance System

With respect to the management of chemical substances contained in the Company's water treatment chemicals, the Quality Assurance Department is responsible for:

Conducting chemical safety reviews when new chemical substances are used, including administration of the Chemical Safety Review Committee;

Issuing Safety Data Sheets (SDSs) in accordance with applicable laws, regulations, and Japanese Industrial Standards (JIS), and responding to regulatory revisions; and

Managing product labels and Yellow Cards used to communicate safety information in addition to SDSs.

In the procurement of raw materials, OEM (Original Equipment Manufacturer) products, and other materials, operations are conducted in accordance with established procedures covering supplier evaluation and registration, review and registration of product specifications, and change management, including revisions to SDSs.

Strategy

Basic Policy and Strategic Approach

For its water treatment chemicals and other products, the Company conducts advance reviews when new chemical substances are introduced, manages information on constituent substances, and responds to regulatory changes. It also provides customers with hazard and safety information through Safety Data Sheets (SDSs), product labels, and other means to maintain compliance with applicable laws and regulations.

In addition, for raw materials identified as hazardous, the Company pursues "Inherently Safer Design", which seeks to eliminate risk factors at their source, and is advancing initiatives aimed at their phased reduction and elimination wherever feasible.

These initiatives not only contribute to reducing product-related risks and maintaining regulatory compliance, but are also consistent with the Company's quality management philosophy of continuously providing safe and reliable products and services and appropriately disclosing information.

The Kurita Group has established these principles in its Product Quality Policy and promotes quality-related activities based on this policy.

[Product Quality Policy](#) ▷

Risk Management

To address risks related to the management of chemicals contained in its products, the Kurita Group promotes the following initiatives.

Chemical Safety Review for the Use of Chemical Substances (Gate Management)

When a chemical substance that has not previously been used by the Company is to be introduced, a review is conducted by the Chemical Safety Review Committee, and only substances that receive approval are permitted to be commercialized.

The Quality Assurance Department is responsible for conducting chemical safety reviews and serving as the administrative office for the Chemical Safety Review Committee. Through activities such as

accepting review applications, requesting reviews from committee members, and compiling review results, the department supports the proper operation of the review process.

Review and Approval Process for SDS Issuance

When issuing Safety Data Sheets (SDSs) in accordance with applicable laws, regulations, and Japanese Industrial Standards (JIS), the Company reviews and approves chemical substance information, including CAS Registry Numbers, official chemical names, abbreviations, chemical formulas, and applicable regulations, based on internal procedures. The results of these reviews are then reported to the development and technical departments.

Response to Regulatory Revisions and Regulatory Trends

The Company obtains information on revisions to laws and regulations related to chemical substances, assesses the necessity and scope of required responses, and, where appropriate, notifies the departments responsible for the affected products to facilitate the consideration of alternative product development, formulation changes, and other necessary measures.

In addition, the Company works to maintain compliance with applicable laws and regulations through activities such as compliance with the Poisonous and Deleterious Substances Control Act (including periodic reviews of registered data such as SDSs), compliance with the Export Trade Control Order (including updates to lists of regulated chemical substances), follow-up on notifications required under the Japan's Chemical Substances Control Law (CSCL) * in cooperation with manufacturers, and compliance with the Fire Service Act (including periodic reviews of registered data).

*Act on the Regulation of Manufacture and Evaluation of Chemical Substances (CSCL)

Provision of Product Safety Information through SDSs and Product Labels

To appropriately communicate information regarding product hazards and applicable regulations to customers, the Company provides the necessary information through Safety Data Sheets (SDSs) and product labels that comply with the Globally Harmonized System of Classification and Labelling of Chemicals (GHS).

Management of Chemicals in Products

Safety Measures During Transportation

To prepare for the possibility of accidents during transportation, the Company prepares and periodically reviews Yellow Cards for products transported by tanker trucks and similar means.

In addition, because Yellow Cards cannot be effectively utilized for mixed-load shipments or small-quantity deliveries, labels containing safety information are affixed to each container to ensure that the necessary safety information is available during transportation.

Management of Constituent Information and Changes at the Procurement Stage

For the procurement of raw materials, OEM products, and other items, the Company has established and operates procedures covering supplier evaluation and registration, as well as the preparation, review, and registration of product specifications.

When changes occur in supplied products or materials, including revisions to SDSs, changes to packaging or labels, or changes in supplier names, such changes are handled in accordance with prescribed procedures to ensure appropriate management and traceability.

Promotion of Inherently Safer Design

For raw materials identified as hazardous, the Company pursues inherently safer design, which seeks to eliminate risk factors at their source. Even where the use of such materials is permitted under applicable laws and regulations, the Company advances their phased reduction and elimination wherever feasible.

Provision of Information on Product Use and Spent Product Management

The Kurita Group Environmental Policy states that the Group will provide customers with information on the proper handling of its products, including product characteristics and appropriate disposal methods.

Metrics and Targets

Quantitative data related to this topic is continuously collected and disclosed as part of the Group's ESG Data. Even for metrics for which no targets have been established, the Group monitors them as management metrics to assess current conditions and identify opportunities for improvement.

The main management metrics are as follows:

- Number of violations related to health and safety impacts
- Number of violations related to information and labeling
- Number of product recalls

For specific data for each metrics, please refer to the following page.

[ESG Data](#) ▶

Sustainable Products and Services

Governance

Promotion and Governance System

The Kurita Group promotes initiatives related to Sustainable Products and Services under its frameworks for advancing Materiality and Environmental Management.

For details, please refer to the following pages:

[Materiality and Sustainability Management](#) ▶

[Environmental Management](#) ▶

Strategy

Basic Policy and Strategic Approach

The Kurita Group considers contributing to a Circular Economy and decarbonization through the design of products and services and the development of service delivery models to be an important management theme. These initiatives are promoted as part of environmental improvement activities based on the Kurita Group Environmental Policy.

The Group is also committed to achieving the targets of its Shared Value Themes through the provision of CSV Businesses to customers. In addition, it has established a policy of providing customers with information on the proper handling of products, including product characteristics and appropriate disposal methods.

In promoting these initiatives, the Kurita Group seeks to help customers reduce their environmental impacts through the development and wider adoption of products, technologies, and business models.

[Related Information: Environmental Policy](#) ▶

Risk Management

To address risks and opportunities related to Sustainable Products and Services, the Kurita Group promotes the following initiatives.

Visualization and Reduction of Environmental Impacts Throughout the Product Life Cycle

The Company is working to reduce environmental impacts throughout the entire product life cycle and has been conducting calculations and

analyses of life cycle CO₂ emissions from water treatment facilities. The results of these efforts were presented at the Life Cycle Assessment (LCA) Society Conference* in March 2026. The Company will continue its efforts to develop and provide sustainable water treatment facilities.

*LCA Society Conference: The Institute of Life Cycle Assessment, Japan, a general incorporated association that promotes research, technological development, and the dissemination of Life Cycle Assessment (LCA).

Promoting Reuse and the Use of Recycled Materials in Our Products

As part of its efforts to promote the circular use of its products, the Kurita Group advances the reuse of products and the use of recycled materials for Functional Materials (ion exchange resins, RO membranes, UF membranes, and MF membranes) and Containers (chemical containers, deionization equipment vessels, and containers) among the products sold or managed by the Group.

For these products, the Group monitors and manages the reuse rate and recycled material content ratio and pursues continuous improvement. The target for the reuse rate is set at a level equal to or higher than the previous fiscal year, and ongoing improvement efforts are being implemented.

These initiatives are positioned as measures that contribute to reducing environmental impacts throughout the product life cycle and promoting a Circular Economy.

For details of performance data and calculation methodologies related to Functional Materials and Containers, please refer to the “ESG Data” page.

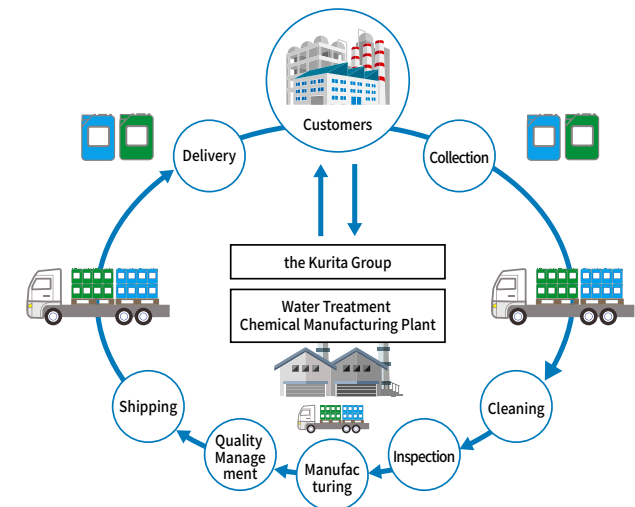
As a specific example, the Company and its domestic Group companies have introduced Eco Shuttle, a proprietary water treatment chemical container recovery system designed to reduce environmental impacts and promote the effective use of resources. This system utilizes dedicated reusable polyethylene containers and provides an integrated process covering the delivery, collection, cleaning, and reuse of water treatment chemical containers.

The containers were independently developed by the Company as part of its Environmental Management activities in accordance with ISO 14001. They offer excellent durability and are compatible with the specifications of approximately 1,000 types of water treatment chemicals. All containers are assigned 2D codes, enabling centralized management of information such as chemical type and usage history and ensuring rigorous quality control throughout the process from delivery to reuse.

The reuse rate for Eco Shuttle containers is targeted at 80% or higher, and an annual reuse rate of more than 85% has been achieved each year. For containers that cannot be reused, the Group implements 100% recycling into resin products, thereby further reducing waste and minimizing environmental impacts.

[ESG Data](#) ▶

Circular Model for Water Treatment Chemical Container Collection and Reuse



Metrics and Targets

Quantitative data related to this topic is continuously collected and disclosed as part of the Group's ESG Data. Even for metrics for which no targets have been established, the Group monitors them as management metrics to assess current conditions and identify opportunities for improvement.

The main management metrics are as follows:

- Reuse rate (functional materials and containers)
- Recycled material content ratio (functional materials and containers)

[ESG Data](#) ▶

Respect for Human Rights

Based on international human rights standards, the Kurita Group has identified “Conduct business activities respecting human rights” as one of its materialities, in line with the “human” dimension of the “An environment in which nature and humanity are in harmony” envisioned in our Corporate Philosophy, and is committed to respecting the human rights of all people.

This section explains the Kurita Group’s fundamental approach to human rights and its related initiatives. For details regarding specific human rights initiatives within the supply chain involving business partners, please also refer to the “Sustainable Procurement” page.

Related Materiality: Conduct Business Activities Respecting Human Rights

[Sustainable Procurement](#) ▷

Governance

Promotion and Governance System

The Kurita Group promotes “Conduct business activities respecting human rights” as one of its materiality themes. For details, please refer to the following page.

[Materiality and Sustainability Management](#) ▷

Strategy

Basic Policy and Strategic Approach

The Kurita Group positions respect for human rights as a foundation supporting the realization of its Corporate Philosophy, “Study the properties of water, master them, and we will create an environment in which nature and humanity are in harmony.” It reflects the Group’s sincere and genuine commitment to the people who are at the core of this philosophy. Recognizing that many people are involved in its business activities and that these activities may impact human rights, the Group strives to appropriately identify adverse human rights impacts arising through its business operations and to prevent,

mitigate, and remedy such impacts.

With the approval of the Board of Directors, the Group revised its Human Rights Policy effective April 1, 2026, to reflect these principles and established the Group Guidelines for Human Rights to ensure the policy is implemented appropriately and effectively throughout the Group.

The Human Rights Policy expresses the Group’s commitment to respecting the human rights, fundamental rights, and principles set forth in the International Bill of Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work, and clearly states that the Group promotes initiatives in accordance with the United Nations Guiding Principles on Business and Human Rights. The policy also references international frameworks, including the OECD Guidelines for Multinational Enterprises, and, where appropriate, the Responsible Business Alliance (RBA) Code of Conduct as a practical reference, demonstrating the Group’s commitment to alignment with internationally recognized human rights principles.

The policy applies to all directors, officers, and employees and requests that suppliers and other business partners also respect human rights in accordance with its principles. It further stipulates that the Group will encourage continuous human rights initiatives through dialogue with its

business partners.

In addition, the policy clearly sets out the Group’s commitment to establishing a human rights due diligence framework based on the UN Guiding Principles and the OECD Due Diligence Guidance for Responsible Business Conduct, establishing and operating remedy mechanisms (grievance mechanisms), engaging in meaningful dialogue with stakeholders, and promoting awareness and understanding through education and training.

[Related Information: Human Rights Policy](#) ▷

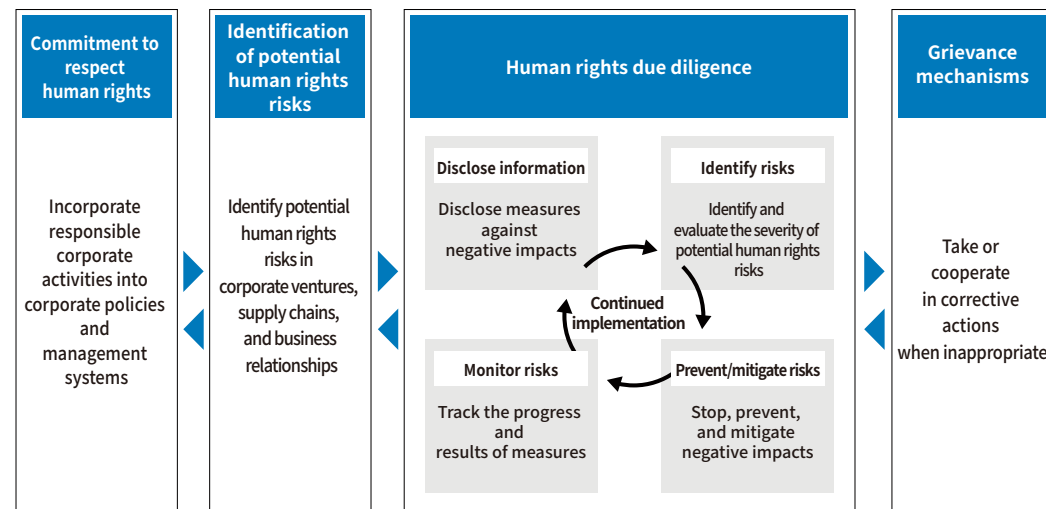
[Related Information: Human Rights Remedy Mechanism \(Grievance Mechanism\)](#) ▷

* The related information above is scheduled to be published on the website at the end of October.

Risk Management

The Kurita Group promotes initiatives aligned with the human rights due diligence process as a means of addressing risks related to respect for human rights. The overall process is outlined below.

Human Rights Due Diligence Process



Respect for Human Rights

Identification of Potential Human Rights Risks

To identify and appropriately address potential human rights risks across its value chain, the Kurita Group has divided its value chain into four categories: Raw Materials, Suppliers, the Kurita Group, and Customers.

In fiscal 2021, the Kurita Group conducted interviews with managers across various countries, regions, and job functions, with support from external human rights experts, to identify potential human rights risks. After considering the severity of the identified risks and incorporating input from the committee that preceded the Sustainability Committee, the identified issues were designated as potential human rights risk items. Since fiscal 2022, the Kurita Group has been addressing these human rights risks with the support of external experts. To promote these initiatives, we receive periodic reviews from an external attorney specializing in human rights to confirm the appropriateness of our human rights due diligence efforts.

The table below summarizes the identified potential human rights risk items and the status of related initiatives for each category of the value chain.

Human Rights Due Diligence

The Kurita Group promotes human rights due diligence in accordance with international standards, including the OECD Due Diligence Guidance for Responsible Business Conduct. Human rights due diligence is a continuous process that includes identifying and assessing adverse human rights impacts, preventing or mitigating such impacts, monitoring the effectiveness of initiatives, and communicating how impacts are addressed through information disclosure. These activities are carried out on an ongoing basis in response to changes in business operations and the business environment.

In addition, the Kurita Group conducts human rights due diligence for suppliers from the perspective of identifying human rights risks throughout the supply chain and preventing their occurrence and mitigating their

impacts. Details of initiatives related to foreign workers (including technical intern trainees) and the procurement of mineral resources (including conflict minerals) are provided on the following page.

[Sustainable Procurement](#) ▶

Identification of Risks

For the priority areas identified and organized through the assessment of potential human rights risks, the Kurita Group reviews and reassesses them as necessary in light of changes in business activities and the business environment. The results are reflected in subsequent initiatives aimed at preventing and mitigating human rights risks.

Prevention and Mitigation /

Respect for Human Rights in Employment and Recruitment

The Company requests recruitment agencies and staffing agencies annually to ensure that workers are not required to pay employment placement fees or other charges during the recruitment process. We have also established and operate mechanisms to verify that no such payments have been made. In addition, employment terms and conditions are communicated to all workers in a language they can understand.

Prevention and Mitigation /

Prevention of Child Labor and Forced Labor

As part of the "Prevention and Mitigation" process within its human rights due diligence framework, the Kurita Group identifies and assesses risks related to child labor and forced labor through employee surveys and other measures conducted at Group companies both in Japan and overseas.

Prevention and Mitigation /

Response to Discrimination and Harassment Cases

When consultations or reports related to discrimination or harassment are received, the Kurita Group conducts fact-finding investigations through its human resources and legal affairs departments while ensuring the anonymity of the individuals involved. When misconduct is confirmed, appropriate measures are taken against the perpetrator, including disciplinary action where necessary.

Human Rights Risks in the Value Chain and Response Measures

	Raw Materials	Suppliers	Kurita Group	Customers
Potential Human Rights Risks	Procurement of conflict minerals and other high-risk raw materials	•Violations of workers' rights (low wages, occupational accidents, harassment, discrimination, etc.) •Hazardous operations and occupational accidents (machinery entanglement, falls, slips, and exposure to chemicals) •Inadequate management of hazardous substances	•Workplace labor conditions (religious accommodation, harassment, and excessive working hours) •Hazardous operations and occupational accidents (machinery entanglement, falls, slips, and exposure to chemicals) •Inadequate management of hazardous substances	Business relationships with customers associated with human rights risks
Response Measures	Promote sustainable and responsible mineral sourcing from conflict-affected and high-risk areas, and require suppliers to undertake similar initiatives.	Require suppliers to fulfill their responsibility to respect workers' human rights, and work collaboratively with them to drive continuous improvement. In particular, conduct focused assessments and take appropriate actions to identify and address any adverse impacts on the working environment and human rights of foreign workers employed by suppliers.	Strive to prevent occupational accidents, reduce excessive working hours, eliminate harassment and maintain a safe, healthy and supportive working environment for employees.	Where customers' business activities or the use of products and services may give rise to risks of severe human rights impacts, the Company verifies the relevant facts and, where necessary, takes actions such as promoting remediation and reviewing transaction terms and conditions.
Related Initiatives	Sustainable Procurement ▶	Sustainable Procurement ▶	Prevention and Mitigation of Discrimination and Harassment ▶ Education and Training on Human Rights ▶	Customers with potential human rights concerns were identified through a screening process. For those customers, additional information was collected and assessed, and investigations were conducted to determine whether the Company's business relationships could be linked to adverse human rights impacts.

Respect for Human Rights

Prevention and Mitigation Education and Training

The Kurita Group believes that enhancing the understanding and awareness of human rights among directors, officers, and employees contributes to reducing human rights risks in its business activities. Based on this belief, we identify target participants each year and continuously provide human rights education and training programs. In fiscal 2025, we conducted training for directors, officers, employees, and temporary staff of the Company and domestic Group companies under the theme, “Creating a workplace where everyone can work with peace of mind: awareness for preventing harassment before it occurs.”

Monitoring

The Kurita Group verifies the implementation status and results of initiatives aimed at prevention and mitigation and makes improvements as necessary. In addition, identified issues are reflected in subsequent reviews and reassessments to enhance the effectiveness of our human rights initiatives.

Disclosure

The Kurita Group discloses its Human Rights Policy and the status of related initiatives through its website and other channels. For details, please refer to the Human Rights Policy, the Group Guidelines for Human Rights as well as the “Metrics and Targets” section of this page.

Establishment and Operation of a Grievance Mechanism

To further strengthen its human rights initiatives, the Kurita Group became a full member of the Japan Center for Engagement and Remedy on Business and Human Rights (JaCER) and established a Human Rights Remedy Mechanism (Grievance Mechanism; hereinafter,

“the Reporting Hotline”) on April 1, 2026, utilizing the Engagement and Remedy Platform provided by JaCER. The Reporting Hotline serves as a mechanism for receiving concerns and grievances related to human rights arising in connection with the Group’s business activities and for providing appropriate remedy.

JaCER is an organization established to support and promote corporate grievance handling. It provides member companies with a non-judicial Engagement and Remedy Platform that aligns with the United Nations Guiding Principles on Business and Human Rights and supports the handling of human rights-related concerns and grievances associated with corporate activities from a professional and neutral standpoint.

The Kurita Group utilizes the Reporting Hotline, with the benefit of JaCER’s professional support, as a mechanism to ensure fairness, transparency, and predictability while promoting dialogue and remediation in response to human rights-related concerns and grievances. The Reporting Hotline expands the scope of existing consultation channels and is available not only to employees but also to a broad range of external stakeholders, including suppliers, contractors and other business partners, customers, local communities, indigenous peoples, and migrant workers. Human rights concerns and grievances related to the Kurita Group’s business activities may be submitted anonymously. The Group prohibits retaliation against individuals who raise concerns and investigates and addresses grievances through fair and predictable procedures, placing emphasis on dialogue throughout the process.

Related Information: Human Rights Remedy Mechanism (Grievance Mechanism) ▷

* The related information above is scheduled to be published on the website at the end of October.

Metrics and Targets

For targets, results, and evaluations, please refer to the following page.

- Conducting human rights due diligence on suppliers
- Accident severity rate
- Rate of participation in human rights-related training
- Establishment of a liaison for remedies from human rights violations (grievance mechanism)

Materiality and Sustainability Management ▷

In addition, quantitative data related to this section is continuously compiled and disclosed as ESG Data. metrics for which no specific targets have been established are also monitored as management metrics to support status tracking and consideration of improvement measures. Major management metrics are as follows.

- Number of participants in human rights education and training
- Assessment of risks related to child labor and forced labor
- Number of consultations regarding discrimination cases

For specific figures for each metrics please refer to the following page.

ESG Data ▷

Human Capital Management

The Kurita Group has identified “Strategic development and utilization of human resources” as one of its materialities, with the aim of remaining a corporate group in which each individual can maximize their abilities and contribute to maximizing customer value and creating shared value with society through the development and utilization of diverse human resources who resonate with the Corporate Philosophy.

This section serves as a cross-functional overview of the various human capital themes, providing an outline of the overall promotion framework and human resource strategy. For detailed information on each human capital theme, please refer to the following pages.

Related Materiality: Strategic Development and Utilization of Human Resources

Diversity, Equity and Inclusion (DE&I) ▷

Human Resource Development and Skills Development ▷

Occupational Health and Safety ▷

Health and Productivity Management ▷

Labor Practices ▷

Labor Relations and Social Dialogue ▷

Governance

Promotion and Governance System

The Kurita Group’s initiatives related to Human Capital Management are overseen by the Executive General Manager of Group Corporate Control and Administration Division, who works in collaboration with each corporate division, business division, and Group company to promote these efforts. In addition to advancing initiatives related to organizational culture, human resource development, and system enhancement, the Group has been strengthening global collaboration since fiscal 2026 through forums such as the Global HR Meeting. These efforts focus on employee engagement, talent management, grading systems, and the development of rules for talent rotation across Group companies.

Furthermore, to promote “Strategic development and utilization of human resources,” one of the Group’s materiality themes, the status of Human Capital Management initiatives is reviewed by the Sustainability Committee and subsequently submitted to or reported to the Executive Committee. The Board of Directors oversees these initiatives through this governance framework.

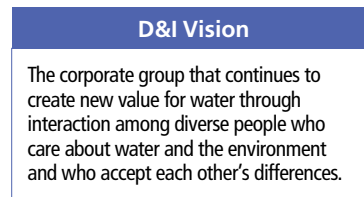
For details, please refer to the following page.

Materiality and Sustainability Management ▷

Strategy

Basic Policy and Strategic Approach

The Kurita Group has established a desired future state for its human resource strategy (D&I Vision) and aims to create a virtuous cycle of “permeation of shared value” and “increase in differences” through the enhancement of human capital.

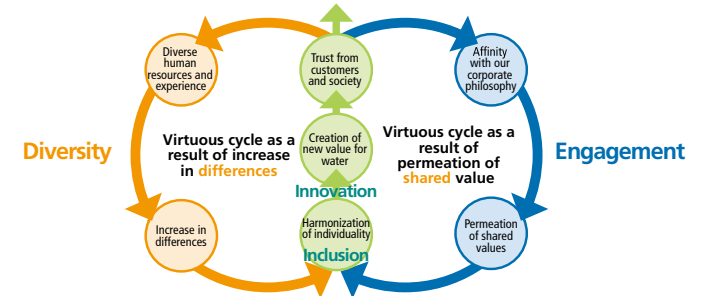


Framework for Promoting Human Capital Management



Schematic Flywheel Representation of D&I Vision

Transforming into a corporate group that continues to create new value for water



Human Capital Management

In addition, the Kurita Group has formulated a human resource strategy that defines the organization and talent required to realize its value creation story through the achievement of its D&I Vision.

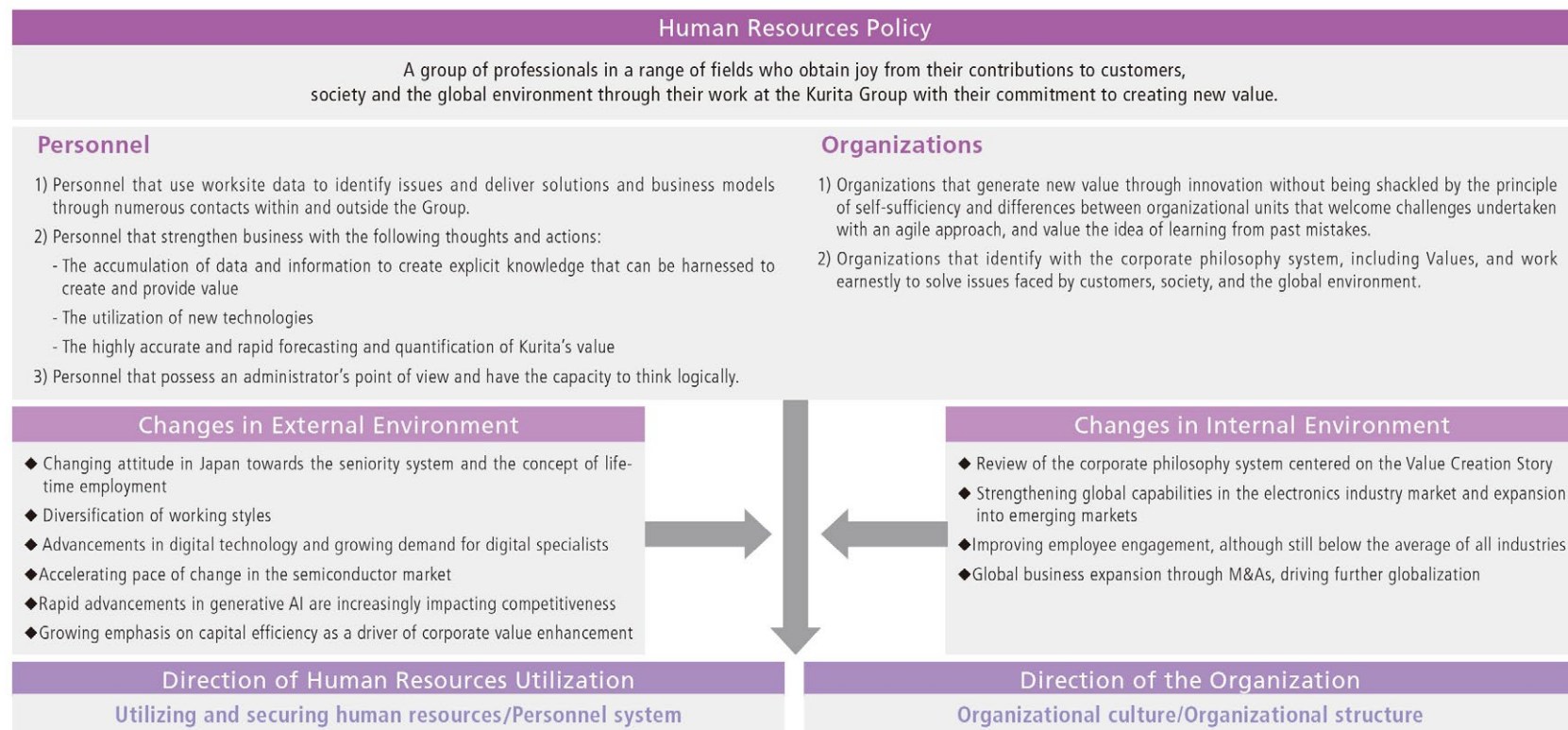
The human resource strategy consists of the Human Resources Policy and the directions that support its implementation. The Human Resources Policy organizes the desired attributes of the organization and workforce described in the “Strategic Story,” which forms the

foundation of the value creation story, and articulates “The fundamental values, ways of thinking, and behaviors expected of Kurita Group employees.” Taking into account changes in the internal and external business environment, the Group has defined its initiatives under two categories: “Direction of Human Resources Utilization” and “Direction of the Organization.”

Securing Human Resources to Execute the Human Resource Strategy

To secure the talent needed to drive future business growth, the Company conducts recruitment activities in cooperation with universities and other educational institutions. To attract highly specialized talent, the Company promotes relationship-building with universities and other educational institutions and creates recruitment opportunities, while also advancing the recruitment of individuals with diverse backgrounds.

Overview of the Human Resources Strategy



Human Capital Management

Risk Management

Risks and challenges related to Human Capital Management are continuously managed through the identification of issues and development of measures based on engagement surveys and other assessments, the establishment of systems and operational rules, education and training programs, and ongoing monitoring and improvement through various committees and meetings.

For details, please refer to the following pages.

[Diversity, Equity and Inclusion \(DE&I\) ▷](#)

[Human Resource Development and Skills Development ▷](#)

[Occupational Health and Safety ▷](#)

[Health and Productivity Management ▷](#)

[Labor Practices ▷](#)

[Labor Relations and Social Dialogue ▷](#)

Metrics and Targets

For targets, results, and evaluations, please refer to the following page.

- Engagement score(a. Rate of companies above the average of all industries, b. Score of each company surveyed)
- Rate of [women, foreigners, and experienced personnel] among executives of the Company
- Fill rate of human resources for development, digital, and intellectual property

[Materiality and Sustainability Management ▷](#)

In addition, quantitative data related to this section is continuously compiled and disclosed as ESG Data. metrics for which no specific targets have been established are also monitored as management metrics to support status tracking and consideration of improvement measures. Major management metrics are as follows.

- Number of employees / Workforce composition
- Number of new hires / New hire ratio
- Number of employee departures / Employee turnover rate
- Average length of service
- Number of management-level employees
- Percentage of employees covered by the performance evaluation system

[ESG Data ▷](#)

For metrics related to individual themes, please refer to the respective pages.

[Diversity, Equity and Inclusion \(DE&I\) ▷](#)

[Human Resource Development and Skills Development ▷](#)

[Occupational Health and Safety ▷](#)

[Health and Productivity Management ▷](#)

[Labor Practices ▷](#)

[Labor Relations and Social Dialogue ▷](#)

[ESG Data ▷](#)

Diversity, Equity and Inclusion (DE&I)

The Kurita Group has identified “Strategic development and utilization of human resources” as one of its materialities. Through securing, developing, and utilizing diverse talent, including individuals who share the Corporate Philosophy, we aim to remain a corporate group in which each person can maximize their abilities and contribute to maximizing customer value and creating shared value with society.

Related Materiality: Strategic Development and Utilization of Human Resources

Governance

Promotion and Governance System

The Kurita Group promotes “Strategic development and utilization of human resources” as one of its materialities. For details, please refer to the “Materiality and Sustainability Management” page.

For details regarding the human capital, please refer to the “Human Capital Management” page.

[Materiality and Sustainability Management](#) ▷

[Human Capital Management](#) ▷

Strategy

Basic Policy and Strategic Approach

The Kurita Group has established a D&I Vision as the desired future state of its human resource strategy. We aspire to be “a corporate group that continues to create new value of water through interaction among diverse people who care about water and the environment and who accept each other’s differences.”

Risk Management

To address issues related to Diversity, Equity and Inclusion (DE&I), the Kurita Group promotes the following initiatives.

Ensuring Diversity in Management

The Kurita Group seeks to create greater value by leveraging the diversity of experience, knowledge, skills, and perspectives possessed by each employee. Based on this belief, we are also committed to ensuring diversity within the management of the Company.

Promoting Women’s Empowerment (Recruitment, Advancement, and Career Development Support)

We are promoting diversity by continuing initiatives to increase the ratio of women hired, support women’s career development, and advance women into key positions.

Securing Diverse Human Resources (Including Mid-Career and Foreign National Employees)

In addition to promoting mid-career recruitment, we hire foreign national employees through recruitment activities that do not discriminate based on nationality.

Creating an Environment and Organizational Framework Where Employees with Disabilities Can Thrive

Kurita and its domestic Group companies are committed to fulfilling their social responsibility for the employment of persons with disabilities. To this end, we are developing an environment and organizational framework where employees with disabilities can thrive and providing employment opportunities.

Inclusive Workplace Environment (Including Support for SOGIE)

The Company and its domestic Group companies provide employees, including temporary staff, with access to an external consultation service where individuals belonging to SOGIE minorities can seek advice anonymously. In addition, the Company extends various programs and benefits available to directors and employees to same-sex partners and partners in common-law relationships.

Ensuring Fairness (Evaluation and Compensation)

For details of the systems and practices for fair performance evaluation and compensation, please refer to the following page.

[Labor Practices](#) ▷

External Evaluation

As a result of its initiatives related to Diversity, Equity and Inclusion (DE&I), the Company has received the following external recognition.

Eruboshi Certification (Three Stars)

The Eruboshi Certification is a recognition program under Japan’s Act on Promotion of Women’s Participation and Advancement in the Workplace, through which the Minister of Health, Labour and Welfare certifies companies as organizations that actively promote women’s empowerment in the workplace.





Diversity, Equity and Inclusion (DE&I)

Metrics and Targets

For targets, performance, and evaluations, please refer to the following page.

- Rate of [women, foreigners, and experienced personnel] among executives of the Company

[Metrics and Targets for Materiality](#) ▷

In addition, quantitative data related to this page are continuously collected and disclosed as ESG Data. metrics for which no specific targets have been established are also monitored as management metrics to understand the current status and consider improvement measures. Major management metrics are as follows:

- Ratio of women employees
- Gender pay gap among employees
- Number and ratio of foreign national employees (non-Japanese nationals)
- Ratio of mid-career hires
- Number and ratio of employees with disabilities

For specific figures for each metrics, please refer to the following page.

[ESG Data](#) ▷

Human Resource Development and Skills Development

The Kurita Group has identified "Strategic development and utilization of human resources" as one of its materialities. Through the recruitment, development, and effective utilization of diverse human resources who share its Corporate Philosophy, the Kurita Group aims to remain a corporate group in which each individual can fully demonstrate their capabilities and contribute to maximizing customer value and creating shared value with society.

Related Materiality: Strategic Development and Utilization of Human Resources

Governance

Promotion and Governance System

The Kurita Group promotes "Strategic development and utilization of human resources" as one of its materialities. For details, please refer to the Materiality and Sustainability Management page.

For details of the human capital, please refer to the Human Capital Management page.

[Materiality and Sustainability Management](#) ▷

[Human Capital Management](#) ▷

Strategy

Basic Policy and Strategic Approach

In its efforts related to human resource development and career development, the Kurita Group aims to develop human resources who can bring its Value Creation Story to life and contribute to realizing its Corporate Philosophy. Based on the belief that each employee plays the leading role in their own development and career growth, the Group is enhancing learning opportunities and creating an environment that fosters growth through three key elements: experience, advice, and training.

Risk Management

To address issues related to human resource development and skills development, the Kurita Group is promoting the following initiatives.

Development of a Training Framework

The Company's training framework consists of programs designed to enhance specialized expertise tailored to industry-specific characteristics and programs aimed at strengthening fundamental competencies as business professionals. In addition, the Kurita Group is creating an environment that enables employees to learn more effectively by expanding its video-based learning content and consolidating e-learning resources.

For details on occupational health and safety education, please refer to the following page.

[Occupational Health and Safety](#) ▷

[Health and Productivity Management](#) ▷

Strengthening Career Development and Fundamental Competencies Through Level-Based Training

The Company's level-based training program consists of six training courses: four general courses (new graduate employee training, early-career employee training, mid-career employee training, and middle-to-senior employee training), one management course (newly appointed manager training), and one instructor course (instructor training).

The level-based training program is designed around three pillars: (1) mindset and career development, (2) foundational programs (fundamental skills defined for each employee level), and (3) advice. By combining pre-learning activities (including learning paths), classroom training, group learning using a reflective approach, and post-training review, the program provides learning opportunities that foster awareness and lead to behavioral change.

Development of Management Talent (Short-Term Overseas Business School Program)

The Company offers a short-term overseas business school program for young management personnel with the aim of developing future

management talent and strengthening the capabilities of employees responsible for driving global business expansion.

The program primarily targets employees in their 30s and 40s, who are selected based on factors such as their aspirations and potential. Selected participants are dispatched to short-term programs offered by overseas universities and educational institutions. Through lectures and case studies covering topics such as management strategy, accounting and finance, marketing, leadership, negotiation, and international affairs, participants acquire the knowledge and broad perspective required for management.

This initiative is implemented on an ongoing basis to develop the next generation of leaders, strengthen management capabilities across the Group, and enhance its ability to respond to global business opportunities and challenges.

Career Development Support

As part of its efforts to support employees' career development, the Company has established a Self-Reporting System.

Through this system, employees can express their preferences regarding their current responsibilities and work environment, as well as their thoughts on future career development. The Company gains an understanding of employees' aspirations through annual one-on-one discussions with their supervisors and utilizes this information to promote mutual understanding, develop human resources, and enhance organizational vitality.

In addition, through the Transfer Preference Survey and the Career Registration System, employees can communicate their desired career paths to the Company. Opportunities leading to actual job transfers are provided through interviews with the career consultation office and matching processes with departments to which employees wish to transfer.

Development and Utilization of Development Talent, Digital Talent, and Intellectual Property Talent

The Kurita Group is committed to developing and securing development talent, digital talent, and intellectual property talent to collect and leverage "Kurita Water Intelligence" and create innovative solutions.

For development talent, the Group visualizes the status of personnel with expertise in water treatment and promotes the systematic

Human Resource Development and Skills Development

development and strengthening of the required areas of expertise. For digital talent, in addition to improving the IT literacy of employees outside the IT function, the Group develops personnel capable of driving business transformation through DX by providing specialized training and development programs, including the DX Master College, for employees with strong digital capabilities. For intellectual property talent, the Group advances the development and retention of personnel who can leverage intellectual property to support business growth and innovation creation through initiatives such as the visualization of intellectual property skills and IP landscape activities.

These initiatives strengthen the human capital foundation that supports the execution of business strategies and the creation of new value.

Providing Opportunities for Self-Development and Creating a Learning Environment

The Kurita Group is enhancing its learning environment through initiatives such as self-development support and e-learning programs, creating an environment in which each employee can proactively pursue learning.

The Company has established the Qualification Acquisition Assistance Rules to support employees in obtaining qualifications required for their work and to define the standards and procedures for providing assistance to employees and contract employees. The purpose of this program is to ensure the effective implementation of qualification acquisition support. In addition to securing qualified personnel necessary for business operations, the program helps expand employees' professional capabilities and promotes self-development.

Metrics and Targets

For targets, performance, and evaluations, please refer to the following page.

- Sufficiency of R&D, digital, and intellectual property talent

[Materiality and Sustainability Management](#) ▶

In addition, quantitative data related to this page are continuously collected and disclosed as ESG Data. metrics for which no specific targets have been established are also monitored as management metrics to understand the current status and consider improvement measures. Major management metrics are as follows:

- Training hours (total hours and average hours per employee)
- Number of participants in the Kurita-Technical Education Program
- Number of participants in training programs for digital talent
- Number of participants in the Overseas Trainee Program

For specific figures for each metrics, please refer to the following page.

[ESG Data](#) ▶

Occupational Health and Safety

The Kurita Group has identified “Conduct business activities respecting human rights” as one of its materialities. Based on international human rights standards and in line with the “human” aspect of the Corporate Philosophy’s vision of “An environment in which nature and humanity are in harmony,” the Group aims to respect the human rights of all people.

Related Materiality: Conduct Business Activities Respecting Human Rights

Governance

Promotion and Governance System

The Kurita Group recognizes ensuring safety and preventing occupational accidents at manufacturing and construction sites as a key management priority. Based on the Industrial Safety and Health Act, related laws and regulations, and the principles of ISO 45001, the Group has established a framework for promoting occupational health and safety.

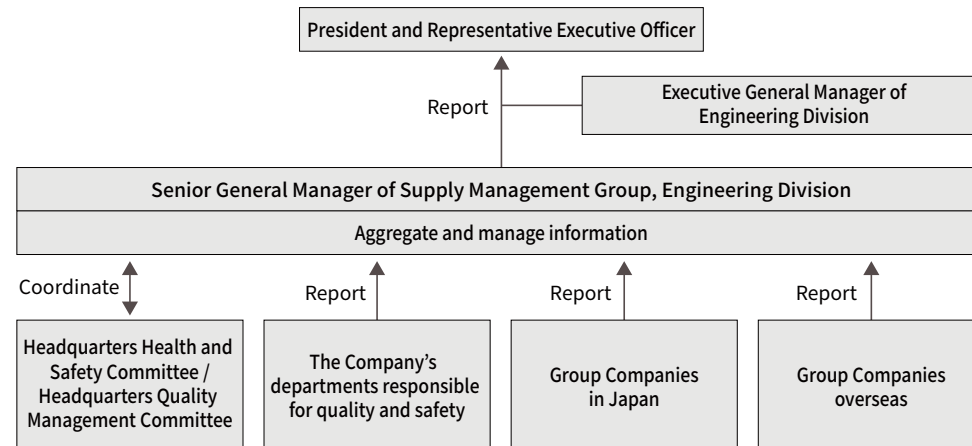
Specifically, the Company has established a labor-management Headquarters Health and Safety Committee, chaired by the Senior General Manager of Field Engineering Group, Engineering Division. Health and Safety Committees have also been established at subordinate business sites and departments, as well as at Group companies in Japan. At overseas Group companies, safety management organizations have been established in accordance with local laws and regulations and business characteristics to promote occupational safety and health activities.

Safety activities at operational sites are supported by the Safety Promotion Department, a dedicated safety management function. Through the planning and implementation of occupational accident prevention measures and support for the activities of Health and Safety Committees, the department works to promote effective safety management throughout the Group.

In addition, activity policies, activity results, and occupational health and safety targets and their progress are reported to the Executive Committee by the responsible executive officer.

Furthermore, the Kurita Group promotes “Conduct business activities

Occupational Health and Safety Promotion Framework



(As of April 1, 2026)

respecting human rights" as one of its materiality themes. For details, please refer to the following page.

[Materiality and Sustainability Management](#) ▶

Strategy

Basic Policy and Strategic Approach

The Kurita Group positions occupational health and safety as the highest priority in conducting its business, as stated in its Health and Safety Policy. Based on this policy, the Group strives to ensure the health and safety of its directors, officers, and employees and to create and continuously improve a comfortable working environment.

In addition, given the nature of its business, the Group recognizes that employees may be exposed to safety-related risks in the manufacture and delivery of water treatment chemicals and in the assembly, delivery, and installation of water treatment facilities.

Accordingly, the Group places emphasis on eliminating and reducing risks at each stage of design, equipment, and operational processes and advances these initiatives throughout the entire Group.

[Related Information: Occupational Safety and Health Policy](#) ▶

Risk Management

To address risks related to occupational health and safety, the Kurita Group promotes initiatives such as risk assessments. In addition, the Company is shifting from conventional safety management that relies on individual awareness and actions to a framework of “safety management that does not depend on individuals.” This approach emphasizes the elimination of risks during the equipment and process design stages, the implementation of engineering safety measures, and the standardization of work procedures to reduce risks systematically.

Implementation of Risk Assessments

To enhance safety management, the Kurita Group conducts risk assessments at major operational sites, including manufacturing facilities, research and development sites, and locations that handle chemicals. Risk assessments are also carried out for a broad range of operations, including those involving specified chemical substances, based on the level of hazard and risk associated with the work.

At these sites, risk assessments are conducted under the supervision of each site's Health and Safety Committee, and the risks of potential accidents arising from identified hazards are quantitatively evaluated. Based on the results, priorities for countermeasures are established,

Occupational Health and Safety

and after implementing risk reduction measures, the residual risks are assessed to confirm that they are at acceptable levels.

These efforts go beyond mere regulatory compliance and emphasize the elimination and reduction of risks from the design stage onward. Risk assessments are conducted both during the design phase of facilities and equipment and during work planning for on-site operations. In all cases, assessments are performed during the planning stage before work begins.

The implementation rate of risk assessments at the sites described above is 100%.

On the other hand, sites engaged solely in low-risk activities, such as office work, are excluded from the scope of risk assessments. However, certain sales offices that handle chemicals are included in the assessment program.

Preventing Recurrence of Occupational Accidents (K-SAT)

To prevent the recurrence of serious occupational accidents that have occurred in the past, Kurita operates the Kurita-Safety Approach Tool (K-SAT) as a model for preventing both the recurrence of and potential occupational accidents.

K-SAT is a framework that goes beyond addressing individual incidents. It incorporates lessons learned from past accidents into risk assessments and business processes and accumulates and utilizes this knowledge as organizational learning across the Company. Through these efforts, Kurita strengthens not only the prevention of recurrence but also the prevention of accidents before they occur.

Risk Reduction Through Safety Patrols

As part of its on-site safety activities, the Company conducts planned safety patrols from multiple perspectives, including those led by the Safety Promotion Department, management, individual departments, and cross-group and cross-functional organizations.

These safety patrols are not limited to identifying issues at worksites. They also place emphasis on linkage with risk assessments by verifying the implementation status of measures addressing residual risks identified through risk assessments, as well as the extent to which such measures have been communicated and understood. Through these activities, the effectiveness of risk assessments is evaluated and enhanced, and safety risks are continuously reduced.

In addition, through dialogue at worksites involving management as well as on-site personnel, Kurita promotes a shared understanding of actual workplace conditions and challenges. Rather than leaving safety solely to frontline operations, the Company advances safety management based on the responsibilities of each organizational level and role.

Initiatives to Prevent Health Disorders

Based on its Health and Safety Policy, the Kurita Group promotes initiatives to prevent health disorders among employees in accordance with occupational health and safety laws and regulations applicable in each country and region, as well as the specific characteristics of each Group company's business operations.

For operations in Japan with a higher risk of specific occupational illnesses, such as analytical and laboratory work involving organic solvents and other chemical substances, the Group identifies hazards and harmful factors through risk assessments and works to reduce exposure risks by implementing measures such as installing local exhaust ventilation systems, ensuring the appropriate use of personal protective equipment, improving work procedures.

In addition, at applicable sites in Japan, the Group conducts special medical examinations in accordance with occupational health and safety laws and regulations based on records of organic solvent and other chemical substance usage. These examinations support the monitoring of employees' health conditions and facilitate early intervention where necessary. Overseas Group companies also implement appropriate measures to prevent health disorders in accordance with local laws and regulations and their respective occupational health and safety management systems.

Deployment of Site Construction Safety Work Rules

The Kurita Group has established Site Construction Safety Work Rules, which define safety requirements for conducting high-altitude work, chemical handling operations, and other potentially hazardous activities. By deploying these rules across the Group and to contractor companies, we are working to improve comprehensive safety management that includes contractors as well as our own employees.

Implementation of Education and Training

Based on its Health and Safety Policy, the Kurita Group thoroughly

communicates its Health and Safety Policy, as well as the objectives, plans, and measures of its occupational health and safety activities, through education and training provided to directors, officers, employees, and partner companies.

Metrics and Targets

For targets, performance, and evaluations, please refer to the following page.

- Accident Severity Rate
- LTIR (Lost Time Incident Rate)

Materiality and Sustainability Management ▷

In addition, quantitative data related to this page are continuously collected and disclosed as ESG Data. metrics for which no specific targets have been established are also monitored as management metrics to understand the current status and consider improvement measures. Major management metrics are as follows:

- Occupational accidents (frequency rate, lost-workday injury rate, and number of incidents)
- Number of serious accidents
- Number and percentage of companies certified to ISO 45001
- Number of safety patrols conducted
- Number of participants in safety education programs

For specific figures for each metrics, please refer to the following page.

ESG Data ▷

Health and Productivity Management

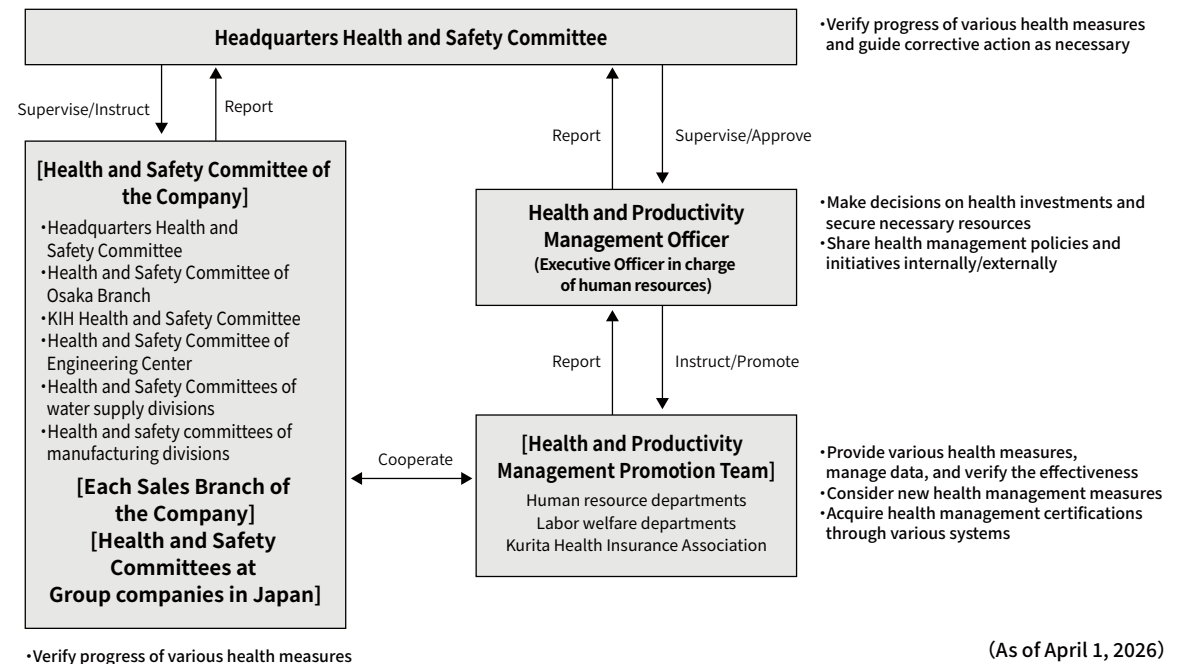
Governance

Governance Structure

The Company promotes Health and Productivity Management under the leadership of the Company's executive officer responsible for human resources, who serves as the Health and Productivity Management Officer. The Chief Health Management Officer is responsible for making decisions regarding health investments and communicating information on Health and Productivity Management both internally and externally, and reports to the Headquarters Health and Safety Committee. The Headquarters Health and Safety Committee is responsible for overseeing and determining health-related initiatives. In addition, the Health and Productivity Management Promotion Team collaborates with the Company's Health and Safety Committee and domestic Group companies to implement health-related measures and verify their effectiveness.

Health and Productivity Management is overseen and promoted within the occupational health and safety framework through reporting to the Central Health and Safety Committee.

Health and Productivity Management Framework



Strategy

Basic Policy and Strategic Approach

The Kurita Group has established the Kurita Group Health Declaration, aiming to enhance organizational performance by achieving both professional and personal well-being based on the physical and mental health of employees and their families.

In addition, to promote Health and Productivity Management in accordance with the Health Declaration, the Kurita Group has developed a Health and Productivity Management Strategy Map. This framework clarifies the relationships among management issues to be addressed through Health and Productivity Management, related health investment initiatives, and performance indicators, enabling the Group to manage both the direction and progress of its initiatives.

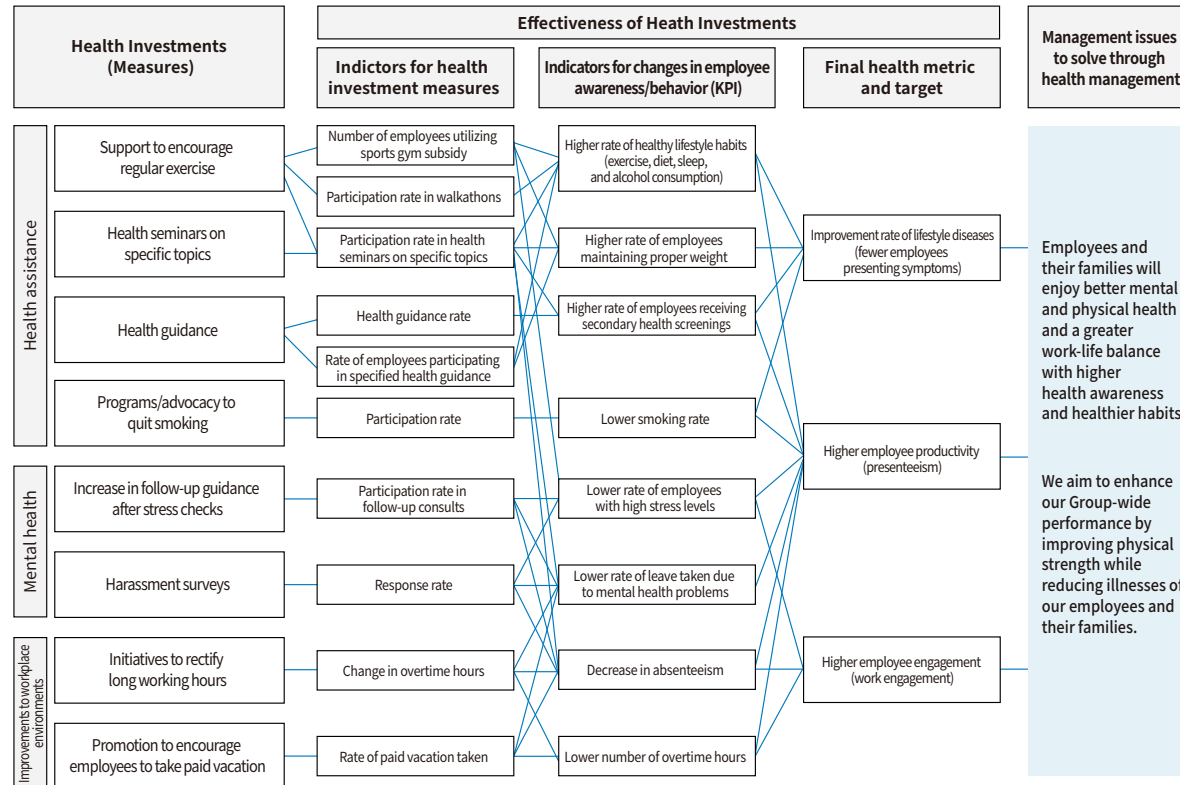
Kurita Group Health Declaration

The Kurita Group positions occupational health and safety as the highest priority in conducting its business and promotes Health and Productivity Management. To realize a sustainable society through addressing social issues related to water and the environment by fully leveraging the "Kurita Water Intelligence" that has been cultivated since the Company's founding, the physical and mental health of each employee is indispensable. We will promote, on a Group-wide and integrated basis, greater health awareness among each employee and family member and the creation of a work environment in which employees can work with confidence and peace of mind.

Takehiro Nozue
Director in Charge of Human Resources

Health and Productivity Management

Health and Productivity Management Strategy Map



- Oversight and decision-making on health initiatives by the Headquarters Health and Safety Committee
- Implementation of initiatives and evaluation of their effectiveness by the Health & Productivity Management Promotion Team
- Promotion of priority initiatives (Health Support, Mental Health, and Improvement of Organizational and Workplace Environments)
- Monitoring of related indicators and continuous evaluation and improvement

External Evaluation

The Company has received the following external recognition.

2026 Certified Health & Productivity Management Outstanding Organization (Large Enterprise Category)

This certification program was established by Japan's Ministry of Economy, Trade and Industry (METI), under which the Japan Health Council recognizes companies as Certified Health & Productivity Management Outstanding Organizations based on prescribed evaluation criteria.



Metrics and Targets

Targets and performance related to Health & Productivity Management are shown below. Targets have been established for each item, and progress is monitored on an ongoing basis.

- Rate of periodic health checkup participation
- Percentage of employees maintaining an appropriate body weight
- Smoking rate etc.

For specific figures for each metrics, please refer to the following page.

ESG Data ▶

Risk Management

The Kurita Group has identified Health Support, Mental Health, and Improvement of Organizational and Workplace Environments as priority initiatives. The Group is strengthening health-related investments while establishing associated indicators to measure the effectiveness of these initiatives and promoting continuous evaluation and improvement. Health & Productivity Management initiatives are implemented by the Health & Productivity Management Promotion Team under the direction

of the Health and Productivity Management Officer and the oversight of the Headquarters Health and Safety Committee. The team works in collaboration with the Company's Health and Safety Committees and domestic Group companies to execute initiatives and evaluate their effectiveness.

- Decision-making regarding health investments and internal and external communication by the Health and Productivity Management Officer

Labor Practices

Governance

Promotion and Governance System

For details regarding the labor environment, please refer to the following page. This page describes the labor environment initiatives promoted under this governance framework.

Human Capital Management >

Strategy

Basic Policy and Strategic Approach

The Kurita Group positions "Conduct business activities respecting human rights" as one of its materiality themes. The Group believes that respecting the human rights of each employee and establishing a work environment in which employees can work with peace of mind are important foundations of its management.

Based on this philosophy, the Company stipulates matters relating to employee employment and working conditions in its Work Rules. The Work Rules also clearly state that any matters not specified therein shall be governed by applicable laws and regulations, including the Labor Standards Act.

Matters relating to compensation are defined in the Compensation Regulations based on the Work Rules, and the Human Resources Department is designated as the department responsible for administering these regulations.

The Company positions the establishment of working conditions and treatment that enable employees to continue working with confidence and peace of mind as an important foundation and operates relevant systems in accordance with its Work Rules, Compensation Regulations, and other related policies and regulations.

Risk Management

To address issues related to Labor Practices, the Kurita Group promotes the following initiatives.

Working Hours and Work Styles

The Kurita Group appropriately manages working hours, including overtime and holiday work, in accordance with applicable laws and regulations in each country and region, as well as labor-management agreements (Article 36 Agreements).

The Company's prescribed working hours are, in principle, 37 hours and 30 minutes per week, and working hours and break times are specified in the Work Rules (e.g., work starts at 8:45 a.m. and ends at 5:15 p.m., with a break from 12:00 p.m. to 1:00 p.m.). The regulations also stipulate that starting and ending times and break periods may be changed when necessary due to business requirements or other circumstances.

In addition, the Company may apply a flextime system when deemed necessary for business operations and has established a reduced working hours system for employees with childcare or caregiving responsibilities.

Furthermore, to prevent health problems, interviews with an occupational physician are conducted for employees who meet any of the following criteria:

- Overtime and holiday work exceeds 55 hours per month (except for certain months) or 500 hours per year
- Employees identified as experiencing high stress through stress checks
- Cases where the Company determines such guidance is necessary based on the opinion of an occupational physician or other relevant considerations

Leave, Leave of Absence, and Time Off (Supporting Work-Life Balance)

The Company stipulates the eligibility requirements, number of days granted, carryover provisions, and other matters related to annual paid leave in its Work Rules.

In addition, the Company provides various leave programs that accommodate employees' life events and family circumstances, including special leave for marriage, bereavement, and long service; special leave for work-related illness or injury; maternity leave; paid special leave for childcare and family care; and paid special leave for nursing care.

The Company has also established standards and leave periods for various types of leave of absence and extended leave, including those related to illness or injury, childcare, family caregiving, and accompanying a spouse on an overseas assignment. Childcare leave and childcare-related leave of absence are available to employees who wish to take them (excluding temporary employees) and may be taken until the child reaches two years of age.

In addition, as a Company-specific benefit, the Company provides a Special Childcare Leave Allowance to employees on childcare leave and a Special Family Care Leave Allowance to employees on family care leave, in accordance with the Compensation Regulations. These benefits are available to employees excluding contract employees and temporary employees.

Compensation and Allowances (Fairness and Transparency in Treatment)

The Company stipulates that compensation is determined based on factors such as employees' job responsibilities, level of responsibility, demonstrated capabilities and expertise, role, experience, age, and work performance.

The compensation structure consists of base salary, annual salary, and various allowances. The treatment of premium pay for overtime work, late-night work, and other applicable work arrangements is also defined in the relevant regulations.

In addition, the Company has established rules governing compensation calculation periods, payment dates, payment methods, and deduction items based on applicable laws, regulations, and labor-management agreements.

Labor Practices

Employee Benefits / Employee Stock Ownership Plan

The Employee Stock Ownership Plan is a program that enables employees to build assets through the continuous purchase of Company shares. The plan is available to employees and contract employees of the Company and its domestic Group companies, and participants receive incentive contributions from the Company.

Benefits / Employee Asset-Building Savings Plan

The Company offers an employee asset-building savings plan that enables employees to accumulate funds for the purchase of a home, home renovation and improvement expenses, or retirement savings to be received in the form of a pension after age 60. Through payroll deductions from monthly salaries and semiannual bonuses, employees can systematically build savings and prepare for future financial needs.

Retirement Benefit Plans

The Company and certain Group companies have adopted funded and unfunded defined benefit plans as well as defined contribution plans to provide retirement benefits to employees, with these plans covering almost all employees.

Funded defined benefit plans are managed through pension funds that are legally separate from the Kurita Group. Under applicable laws and regulations, the boards of directors of the pension funds and the entrusted pension asset managers are required to act in the best interests of plan participants and bear responsibility for managing plan assets in accordance with established investment policies.

Workplace Environment (Including Harassment Prevention)

The Company's Work Rules stipulate that all employees shall respect one another's human rights regardless of differences in nationality, beliefs, gender, or other attributes.

In addition, the Company prohibits sexual harassment; harassment related to pregnancy, childbirth, childcare leave, family care leave, and similar circumstances; as well as power harassment. Employees are also required to refrain from any conduct or behavior that may impair the workplace environment.

External Evaluation

As a result of its initiatives to support the balance between work and childcare, the Company has received the following external recognition.

Platinum Kurumin Certification

The Platinum Kurumin Certification is a recognition program through which the Minister of Health, Labour and Welfare of Japan certifies companies that have demonstrated particularly outstanding efforts in supporting the balance between work and childcare.



Metrics and Targets

To monitor the operation of systems related to working conditions and employee treatment, the Kurita Group continuously tracks the following metrics as management metrics. Major management metrics are as follows:

- Percentage of employees covered by the performance evaluation system
- Number of employees taking childcare leave, childcare leave utilization rate, and return-to-work rate
- Number of users of the family care leave system and reduced working hours system
- Number of users of the spouse transfer leave of absence program
- Number of users of the volunteer leave program

For specific figures for these metrics, please refer to the following page.

ESG Data ▶

Labor Relations and Social Dialogue

Governance

Promotion and Governance System

For details regarding the Kurita Group's framework for labor relations and social dialogue, please refer to the following page. This page describes the initiatives related to labor relations and social dialogue that are promoted under this governance framework.

Human Capital Management >

Strategy

Basic Policy and Strategic Approach

At the Company, labor union and management make their best efforts to ensure the sound and sustainable development of the Company, maintain normal and fair labor-management relations, and improve the economic and social status and working conditions of union members. Specifically, the Company and the labor union have entered into a collective bargaining agreement and promote dialogue through forums such as Management Council, where management information is shared and views are exchanged.

Risk Management

To address issues related to Labor Relations and Social Dialogue, the Kurita Group promotes the following initiatives.

Operation of Labor-Management Relations Based on the Collective Bargaining Agreement

The Company and the labor union have confirmed their commitment to complying with and faithfully implementing the collective bargaining agreement based on mutual trust and good faith. In addition, the Company recognizes the labor union as the collective bargaining representative of its employees and has established procedures for conducting collective bargaining, including notification of negotiation topics, consultation regarding the date, time, and venue of meetings, and limits on negotiation hours.

Information Sharing and Consultation Through the Management Council and Other Forums

To reflect the collective views of union members in management and maintain harmonious and constructive labor-management relations, management and labor have established a Management Council. The Management Council addresses matters including reports and explanations on management policies and the status of sales, production, and finance; consultations on business changes, and organizational restructuring that may have a significant impact on union members; and discussions and decisions regarding compensation, working hours, holidays, leave, and employee benefits.

Grievance Resolution Framework

To address matters related to the interpretation, application, or violation of collective bargaining agreements, Work Rules, and other regulations, as well as grievances arising from day-to-day work activities, The Company has established a Grievance Resolution Committee. The Company has also stipulated that, where a resolution cannot be reached due to differences of opinion, the matter will be referred to collective bargaining.

Prohibition of Discriminatory Treatment and Respect for Legitimate Union Activities

The Kurita Group prohibits discrimination based on union membership or non-membership, union activities, race, religion, gender, beliefs, or other similar attributes, as stipulated in its Group Guidelines for Human Rights. The Group also recognizes the freedom of legitimate union activities and confirms that no disadvantageous treatment will be imposed on individuals for engaging in such activities.

Minimum Notice Periods for Operational Changes

Under the collective labor agreement concluded with the labor union, the Company stipulates minimum notice periods of one month for transfers involving relocation and 30 days for dismissals. In addition, when implementing business changes that may have a significant impact on employees, the Company and employee representatives engage in prior consultations.

Metrics and Targets

Quantitative data related to this page are continuously collected and disclosed as ESG Data. Indicators for which no specific targets have been established are also monitored as management indicators to understand the current situation and consider improvement measures. Major management metrics are as follows:

- Number and percentage of labor union members

For specific figures for these metrics, please refer to the following page.

ESG Data >

Sustainable Procurement

The Kurita Group has identified “Conduct business activities respecting human rights” as one of its materialities. Based on international human rights standards and in line with the “human” aspect of the Corporate Philosophy’s vision of “An environment in which nature and humanity are in harmony,” the Group aims to respect the human rights of all people. In putting this commitment into practice, the Group places importance not only on its own activities but also on promoting sustainable procurement throughout its supply chain.

This page explains the Kurita Group’s approach to supply chain management based on its Procurement Policy, as well as its initiatives related to dialogue with business partners, human rights due diligence, and supplier evaluations and audits.

For information on the Kurita Group’s fundamental approach to respecting human rights, please refer to the following page.

Related Materiality: Conduct Business Activities Respecting Human Rights

[Respect for Human Rights](#) ▶

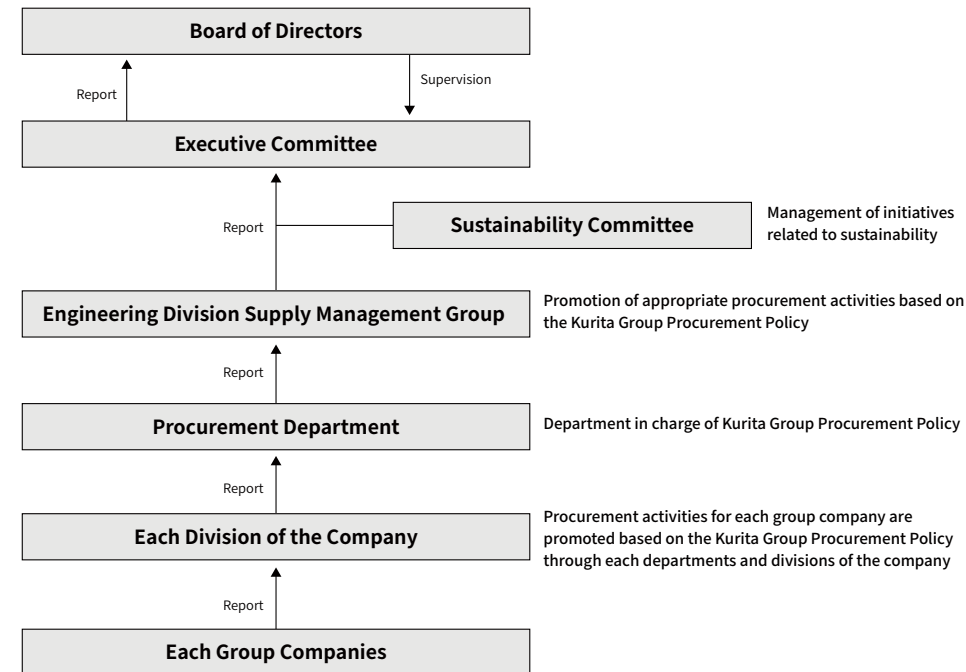
Governance

Promotion and Governance System

The Kurita Group promotes appropriate procurement activities based on the Kurita Group Procurement Policy. The Executive General Manager of Engineering Division, who serves as a Representative Managing Executive Officer of the Company, has overall responsibility for procurement activities, while the Senior General Manager of the Supply Management Group is responsible for their promotion and implementation. For Group companies, procurement activities based on the policy are promoted through the respective divisions and departments of the Company responsible for overseeing each Group company.

The status of procurement activities is reported to the Executive Committee and the Board of Directors, ensuring the appropriateness of procurement activities under management-level oversight. In addition, the Procurement Policy stipulates compliance with the policy by directors, officers, and employees; reporting to the responsible department when procurement activities that violate or may violate the

Promotion and Governance System



policy are identified; and the periodic review of procurement activities and implementation of improvements when issues are identified.

Furthermore, initiatives to respect human rights within the supply chain are promoted in accordance with the governance structure and monitoring framework established under the Human Rights Policy.

Strategy

Basic Policy and Strategic Approach

The Kurita Group Procurement Policy stipulates compliance with applicable laws and social norms; conducting transactions with due consideration for fundamental human rights, occupational health and safety, and environmental conservation; providing business partners with fair and equitable opportunities for participation; conducting transactions based on appropriate specifications and standards; and

refraining from any transactions that provide financial benefit to antisocial forces or terrorist organizations.

Requirements for business partners are set forth in the Sustainable Procurement Guidelines. These guidelines specify examples of items to be confirmed regarding key issues, including respect for fundamental human rights (such as the prohibition of forced labor and child labor, elimination of discrimination, and potential human rights impacts arising from raw material procurement), occupational health and safety, environmental conservation, and compliance with laws and social norms (including fair competition and the prohibition of corruption and bribery).

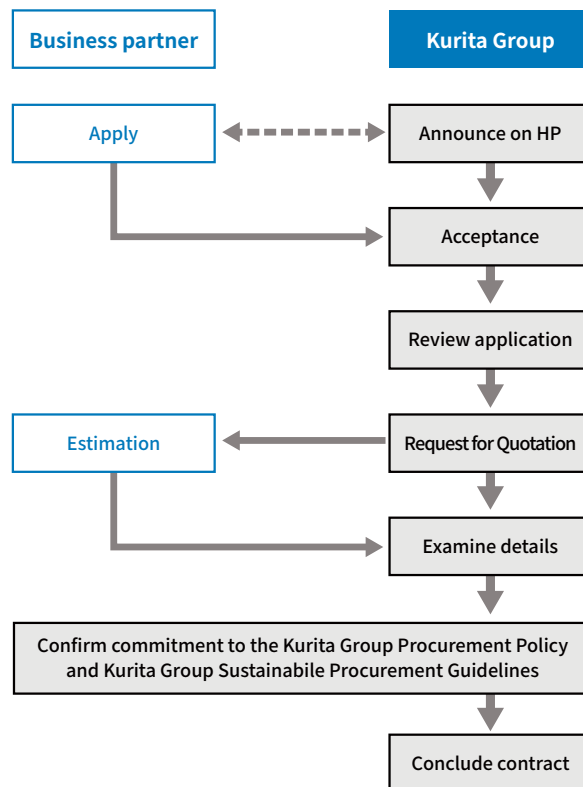
The Group provides its Procurement Policy and Sustainable Procurement Guidelines to business partners and confirms their understanding of and agreement to the contents through a receipt confirmation form. Following this process, a basic transaction agreement is executed. The Basic Transaction Agreement and Basic Construction Contract Agreement explicitly include provisions regarding compliance with laws

Sustainable Procurement

and social norms. Through these procedures, the Group strives to ensure the effectiveness of sustainable procurement throughout its supply chain.

With respect to human rights, which the Group identifies as one of the key issues in sustainable procurement, the Kurita Group works to identify, prevent, and mitigate adverse human rights impacts in accordance with its Human Rights Policy, the United Nations Guiding Principles on Business and Human Rights, and the OECD Due Diligence Guidance.

Process to Start Business Transactions



[Related Information: Procurement Policy](#) ▷

[Related Information: Sustainable Procurement Guidelines](#) ▷

[Related Information: Human Rights Policy](#) ▷

Risk Management

To address risks related to Sustainable Procurement, the Kurita Group works to identify, assess, and improve risks within its supply chain while promoting the development of a sustainable supply chain through dialogue and collaboration with business partners.

Improving Transparency and Ensuring Traceability in the Procurement Process

At the Company, domestic Group companies, and certain overseas Group companies, a workflow system integrating application, approval, and record management has been introduced to ensure appropriate procurement procedures and traceability in procurement activities. By centrally managing the history of purchase requests, quotation acquisition, and approval processes, the Group promotes the standardization of operations and improves transparency while enhancing audit readiness and compliance.

These systems are applied not only to primary suppliers (Tier 1) but also, depending on the relevant requirements, to secondary suppliers (Tier 2).

Human Rights Due Diligence for Suppliers

The Kurita Group recognizes the identification of human rights risks throughout its supply chain, as well as the prevention of their occurrence and mitigation of their impacts, as a key issue. Based on this approach, the Company and KURITAZ Co. Ltd., one of its major domestic Group companies, continuously conduct human rights due diligence for suppliers.

With respect to mineral resource procurement, including conflict minerals, the Group conducts raw material traceability investigations using the Conflict Minerals Reporting Template (CMRT) and the Extended Minerals Reporting Template (EMRT) provided by the

Responsible Minerals Initiative (RMI), an international framework promoting responsible mineral sourcing. These investigations are conducted with suppliers that have significant procurement volumes of electronic components in order to confirm whether concerns related to conflict minerals exist.

In addition, the Sustainable Procurement Guidelines specify confirmation items requiring suppliers to verify potential human rights violations in upstream raw material procurement processes and to disclose information on conflict minerals in accordance with applicable laws, regulations, and customer requirements.

Furthermore, the Human Rights Group Guidelines identify responsible mineral sourcing as an important human rights issue. The guidelines stipulate the use of RMI frameworks and tools to conduct traceability investigations; prioritize 3TG minerals (tantalum, tin, tungsten, and gold) while progressively expanding efforts to other high-risk minerals such as cobalt and mica; and encourage suppliers to source from conflict-free certified smelters and refiners and work collaboratively to build a responsible supply chain.

With regard to foreign workers, including technical intern trainees, the Group conducted document-based surveys and online interviews to improve the comprehensiveness of its assessments. These surveys covered suppliers that had previously been identified as employing foreign workers but had not yet been assessed, as well as suppliers of domestic Group companies. Among these suppliers, on-site audits were conducted at four companies that accepted trainees and other foreign workers from countries considered to present particularly high risks. The audits were performed by specialist auditors from an independent external organization and included interviews with employers, document reviews, site observations, and interviews with foreign technical intern trainees and other workers.

As a result of these audits, the Group identified the possibility that trainees and other foreign workers at certain suppliers had been required to pay recruitment-related fees exceeding applicable standards before arriving in Japan, potentially resulting in debt burdens. Accordingly, the Group requested that these suppliers verify fee collection practices prior to hiring new workers. In addition, follow-up assessments were conducted during the current fiscal year for suppliers where similar risks had been identified in audits conducted during the previous year.

Sustainable Procurement

The Sustainable Procurement Guidelines also provide guidance on the employment of foreign workers, including verification procedures when labor brokers or intermediaries are used, the principle prohibition of recruitment fee collection, the prohibition of retaining identity documents, the establishment of consultation channels available in languages understood by workers, and the prohibition of retaliatory treatment. Compliance with these requirements is requested of suppliers.

Going forward, the Group will expand the scope of investigations to include suppliers of domestic Group companies, continue conducting raw material traceability investigations for suppliers with substantial procurement volumes of electronic components, and maintain its efforts to understand and monitor the working conditions of foreign workers.

Supplier Assessment Using the EcoVadis Platform

To expand assessment criteria, enhance the reliability of assessment results, and reduce the burden on business partners, the Company has utilized the EcoVadis platform since fiscal 2021 to assess and gain insight into supplier sustainability performance.

As of April 2026, 157 suppliers had disclosed information to the Company through the platform.

For suppliers where risks are identified through the disclosed information, the Company promotes improvement initiatives. Suppliers whose assessment results do not reach the required level are encouraged to improve their performance through engagement opportunities such as Partners Meetings and other communication activities.

Internal Audits of Business Partners

The Company conducts audits as necessary through its Procurement Department and Quality Assurance Department to promote quality management and fair business practices. For new business partners and suppliers identified as requiring further review, the Company verifies the appropriateness of transactions through document reviews, on-site visits, and other assessment activities.

Building Relationships of Trust with Business Partners

The Kurita Group engages with business partners through a variety of approaches tailored to specific themes in order to gain an appropriate understanding of their operations and performance, facilitate effective communication, and build relationships of trust.

To ensure fair and transparent transactions, the Company and its domestic Group companies are committed to strict compliance with the Act on Ensuring Proper Transactions Involving Small and Medium-Sized Entrusted Businesses (formerly the Subcontract Act). In addition, an annual survey is conducted, primarily targeting business partners subject to the Act, to understand the status and challenges of the Company's transaction practices. Based on the findings of this survey, the Company reviews and improves its transaction practices as necessary.

Furthermore, a Business Partner Helpline has been established as a channel through which business partners can raise concerns, questions, or compliance-related issues regarding transactions with the Company and its domestic Group companies. Information received through this helpline is appropriately investigated, and, where necessary, corrective and recurrence-prevention measures are implemented.

There were no cases reported through the Business Partner Helpline in fiscal 2025. The Company and its domestic Group companies recognize the importance of maintaining an environment in which business partners can use the helpline with confidence. Accordingly, they continue efforts to raise awareness of the helpline and to promote understanding of reporting procedures and post-report processes, including fact-finding, corrective actions, and measures to prevent recurrence.

Other Communication with Business Partners

In addition to the initiatives described above, the Company provides various opportunities for communication with business partners and works to strengthen partnerships with them.

Major initiatives implemented in fiscal 2025 included safety conferences, distribution of the supplier newsletter KPR News, Partners Meetings, individual on-site audits concerning the human rights of foreign workers, and conflict mineral traceability surveys. Through KPR News and Partners Meetings, the Company provided materials related to workers' rights and requested business partners to implement relevant training programs.

In addition, importance is placed on engagement as a means of addressing social issues within the supply chain. As part of these efforts, the "Declaration of Partnership Building" has been published.

Education for Procurement Personnel

The Kurita Group believes that promoting sustainable procurement requires procurement personnel to possess adequate knowledge of laws, regulations, and social issues, as well as a strong commitment to compliance. Accordingly, the Group provides training and e-learning programs on legal compliance and human rights for all employees. In addition, employees newly assigned to Procurement Department receive education on the Procurement Policy and the Sustainable Procurement Guidelines to promote awareness, understanding, and proper implementation of these policies.

Metrics and Targets

To understand and manage the effectiveness of its sustainable procurement initiatives, the Kurita Group continuously monitors data related to engagement with business partners, supplier assessments and audits, compliance surveys, reporting and consultation mechanisms, and education programs as management metrics.

Major management metrics are as follows:

- Overview of business partners (number of suppliers, transaction value, domestic ratio, overseas ratio)
- Status of supplier compliance surveys
- Number of uses of the Supplier Helpline
- Number of supplier companies participating in communication activities

At present, no specific targets have been established for the above management metrics. However, they are utilized to understand the status of efforts to ensure appropriate transactions, identify risks, consider corrective and improvement measures, and enhance the effectiveness of reporting and consultation processes.

For specific figures for each metrics, please refer to the following page.

ESG Data ▶

Customer Responsibility

The Kurita Group has identified “Provide highly safe and quality products and services” as one of its materialities. By creating products and services based on information obtained through diverse customer touchpoints, continuously improving quality and safety assurance, and enhancing trust from society, the Group strives to deliver greater value to its stakeholders.

This page describes the Kurita Group’s initiatives related to product and service quality assurance, product safety, and customer health and safety. For information on policies and operational practices related to the management of chemicals contained in products, please refer to the [Management of Chemicals in Products](#) page.

Related Materiality: Provide Highly Safe and Quality Products and Services

[Management of Chemicals in Products](#) ▷

Governance

Promotion and Governance System

The Company has established the Headquarters Quality Committee, chaired by the Senior General Manager of the Supply Management Group of the Engineering Division, who is responsible for quality and safety. In addition, Quality Committees have been established within subordinate divisions, and each committee promotes activities in accordance with its respective roles and responsibilities. Through these committees, information related to quality and safety is collected, managed, and shared, thereby ensuring an appropriate management framework.

Furthermore, the Kurita Group promotes “Provide highly safe and quality products and services” as one of its materiality themes. For details, please refer to the following page.

[Materiality and Sustainability Management](#) ▷

Strategy

Basic Policy and Strategic Approach

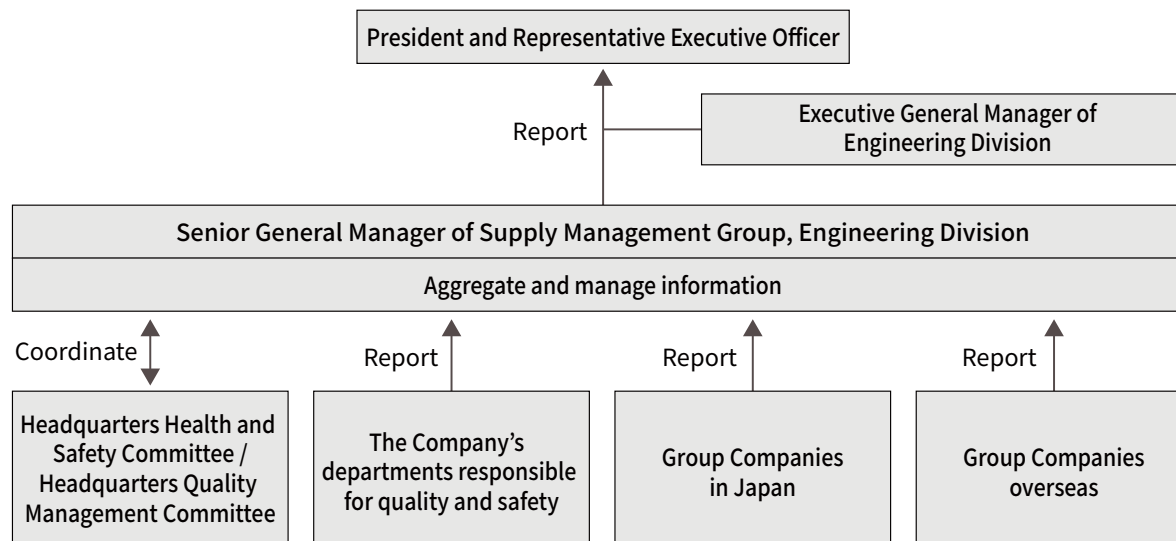
The Kurita Group believes that earning and maintaining the trust of customers as a business partner is essential for sustaining and growing its business. To achieve this, efforts are made to continuously improve the quality and safety of products and services based on information and issues identified through diverse customer touchpoints and to enhance trust from society.

To put this commitment into practice, the Kurita Group revised the Kurita Group Product Quality Policy in April 2024. The policy’s fundamental principle, “Continuously provide safe and reliable products and services that contribute to solving customer and societal issues and earn unwavering trust,” reflects the Group’s commitment not only to creating value for customers but also to contributing to society and meeting increasingly high expectations for quality reliability.

By continuously promoting quality improvement activities based on this policy, the Kurita Group will further strengthen trust from society through ongoing improvements in the quality of the products and services it provides to customers.

[Related Information: Product Quality Policy](#) ▷

Occupational Health and Safety Promotion Framework



Customer Responsibility

Risk Management

To address risks related to Customer Responsibility, the Kurita Group promotes the following initiatives.

Product Safety and Quality / Prevention of Recurrence of Incidents Affecting Customers and Society

Product Safety and Quality / Prevention of Recurrence of Incidents Affecting Customers and Society

The Kurita Group is working to reduce the recurrence rate of incidents affecting customers and society as part of its efforts to improve quality, including safety.

Since fiscal 2024, the Group has sought to reduce recurrence rates by analyzing the causes of incidents from both quality and safety perspectives and implementing effective recurrence prevention measures. Specifically, root cause analyses are conducted for incidents that occur. Safety-related cases are continuously incorporated into the

Kurita-Safety Approach Tool (K-SAT), a model for preventing the recurrence of and potential occupational accidents, while quality-related cases are continuously registered in the Stress Strength Model (SSM)*. In addition, incidents that could potentially lead to significant damage, such as fires or chemical piping failures, are posted on the intranet of the Company and the domestic Group companies to ensure that lessons learned are thoroughly shared across the Group.

* A framework that structurally analyzes and codifies the mechanisms behind nonconformities and utilizes that knowledge for recurrence prevention and preventive action. SSM is a quality management methodology widely used in the manufacturing industry and was developed by Yasuhiko Tamura of the Structured Knowledge Laboratory, Inc.

Product Safety and Quality / Management and Prevention of Nonconformities

At the Company, nonconformities identified prior to product delivery are registered in the Company's internal Problem Information database and shared throughout the organization. In addition to investigating the causes of nonconformities and conducting audits, the Company has

developed and utilizes the Stress-Strength Model (SSM), a framework for preventing the recurrence of and potential nonconformities, thereby reducing the occurrence of such issues.

As part of its quality improvement efforts, the Company also implements Change Point Management. For work activities that fall under the so-called "3H" categories, named after the Japanese terms Hajimete (first-time), Henkō (change), and Hisashiburi (after a long interval), where abnormalities or defects are more likely to occur, potential issues are identified and response measures are established in advance. The Company will continue these efforts to prevent errors and ensure prompt responses to changes when they occur.

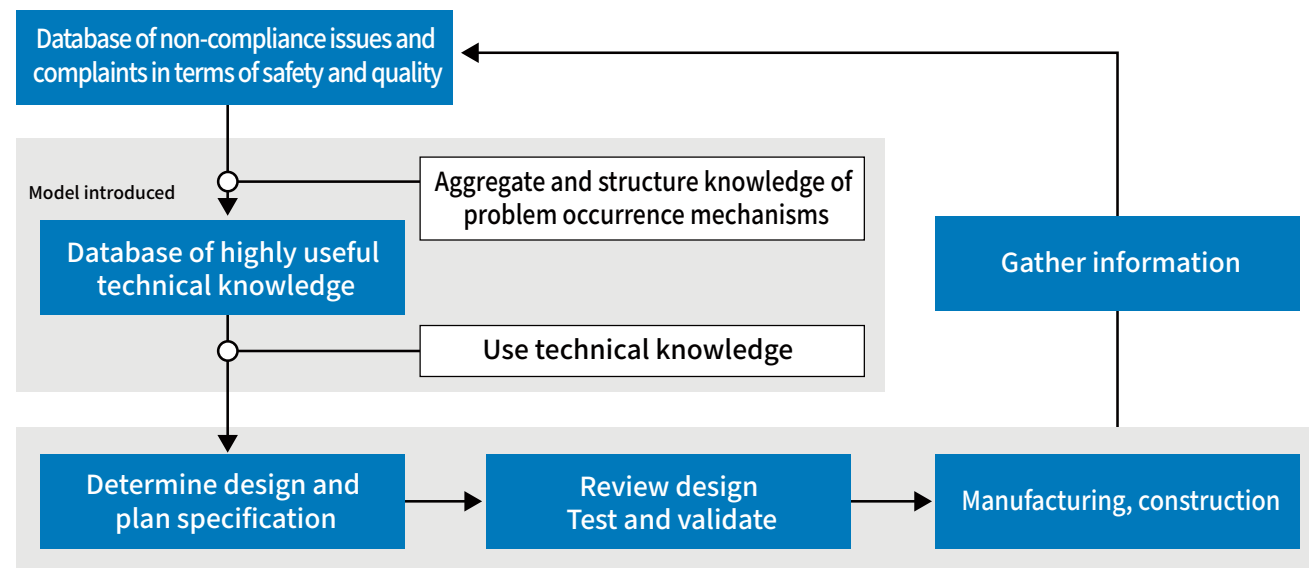
Product Safety and Quality / Education and Awareness Enhancement

The Kurita Group has established and operates an internal information-sharing website to continuously provide quality-related information with the aim of enhancing employees' quality awareness and knowledge. In addition, the Company conducts quality surveys targeting employees involved in the Quality Management System to assess their level of understanding and the effectiveness of system operation and to drive continuous improvement.

In fiscal 2025, surveys were conducted twice, and the results were fed back to the Quality Committees and utilized to improve their activities. Survey results are also disclosed on the Group intranet to promote the sharing of information and the enhancement of quality awareness across the Group.

Companies covered by the establishment and operation of the Quality Management System actively conduct employee education and training activities. At the Company, employees in departments involved in the Quality Management System receive e-learning-based training to deepen their understanding and strengthen operational capabilities. Training programs cover a wide range of topics, including the fundamentals of water treatment chemicals, technical courses on utility water treatment and wastewater treatment, safety and regulatory compliance training, as well as communication skills and problem-solving methodologies.

Recurrence Prevention Cycle for Nonconformities Using SSM



Customer Responsibility

Product Governance / Operation of the Quality Management System

To continuously improve the quality of its products and services, the Kurita Group promotes the establishment and operation of quality management systems in accordance with ISO 9001 at Group companies engaged in production processes such as design, procurement, manufacturing, and construction. Companies subject to the quality management system regularly maintain related documentation, establish quality objectives and implement initiatives, and conduct internal audits through their Quality Committees.

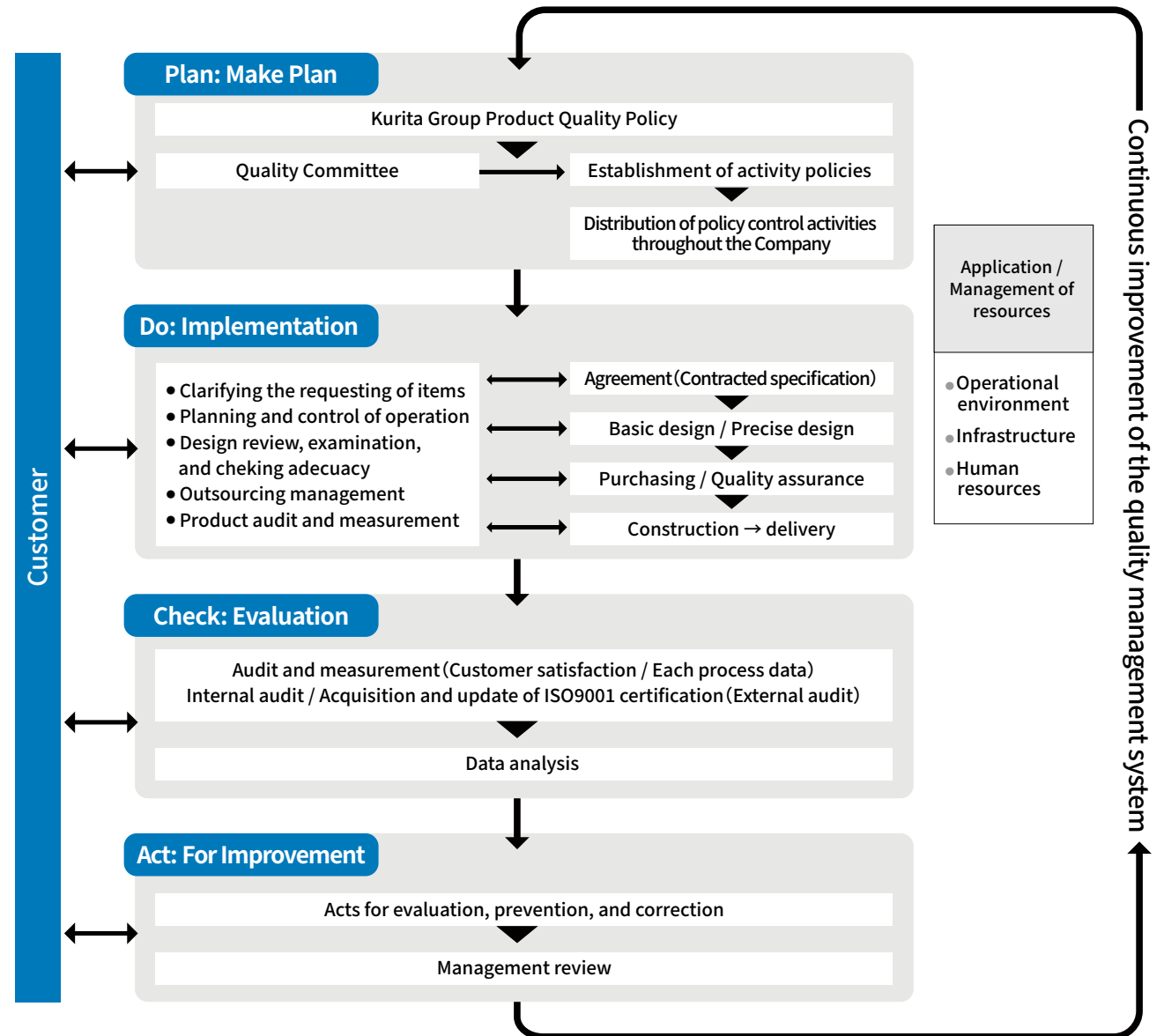
In addition, The Company's Quality Assurance Department annually reviews the ISO 9001 certification status and the operation of quality management systems at companies subject to the quality management system, working to maintain and continuously improve quality management frameworks. Furthermore, the Quality Assurance Department of the Company conducts on-site assessments at selected Group companies.

Product Governance / Continuous Improvement Through Internal Audits

The Kurita Group conducts internal audits with the objective of continuously maintaining and improving its quality management system through audits in order to solve customer and societal issues. In addition, the Group periodically reviews its internal quality audit framework as well as its education and training programs so that each organization can independently improve its quality management system.

Going forward, the Group will continue to conduct internal audits through the Quality Committees of each organization and strive to enhance quality through the identification of issues and the implementation of improvement measures.

Quality Management System



Customer Responsibility

Customer Health and Safety

The Kurita Group has established and operates an emergency communication system to respond promptly in the event of issues related to the safety of its products and services. Through this system, the responsible departments can quickly assess the situation and coordinate an appropriate response. Some organizations regularly conduct tests of these emergency response mechanisms.

In addition, when evaluating the safety of products and chemical substances, the Company gives due consideration to reducing animal testing and prioritizes the use of publicly available data and alternative assessment methods. However, when existing data and alternative methods are insufficient to adequately assess biological effects and other safety aspects, the Company utilizes external specialized organizations to conduct safety evaluations within the minimum scope necessary.

Metrics and Targets

For targets, performance, and evaluations, please refer to the following page.

- Reduction rate in the recurrence rate of accidents that affect customers and society (compared to the previous fiscal year)

[Materiality and Sustainability Management](#) ▶

In addition, quantitative data related to this page are continuously collected and disclosed as ESG Data. metrics for which no specific targets have been established are also monitored as management metrics to understand the current situation and consider improvement measures. Major management metrics are as follows:

- Number of participants in knowledge and skills enhancement training programs

For specific figures for these metrics, please refer to the following page.

- ISO 9001-Certified Companies and Certification Rate

[ESG Data](#) ▶

Community Engagement and Social Contribution

Governance

Promotion and Governance System

To realize its Corporate Philosophy, “Study the properties of water, master them, and we will create an environment in which nature and humanity are in harmony,” the Kurita Group positions initiatives that contribute to the conservation of water and the environment and the realization of better lives for people as Corporate Citizenship Activities

that are not intended to generate direct profits. These activities are promoted in an organized and continuous manner based on the Kurita Group Corporate Citizenship Activities Policy. In addition, the Group has established the Corporate Citizenship Activities Group Guideline, which clarifies the organizational framework, allocation of responsibilities, and principles governing expenditures, and manages and operates its activities appropriately in accordance with this guideline.

To ensure the effectiveness of its Corporate Citizenship Activities, the

Kurita Group organizes not only direct outputs but also the changes and impacts generated for beneficiaries and society (see the figure “Outputs, outcomes, and impacts in each priority area of Corporate Citizenship Activities”). The results of these evaluations are reported to the Executive Committee annually and are used by management for monitoring and consideration of future policies.

Related Information: Corporate Citizenship Activities Policy ➤

Outputs, outcomes, and impacts in each priority area of Corporate Citizenship Activities

Priority Areas	Activities	Output ^{*1}	Outcome ^{*2}		Impact ^{*3}	
				Effects Brought to Kurita		Effects Brought to Kurita
Promotion of Science and Technology	Support for The Kurita Water and Environment Foundation's subsidy program for surveys and research on water and the environment, and support for international exchange support programs, etc.	•Donations to The Kurita Water and Environment Foundation	•Progress of research by those who have received grants or support	—	•Contributing to the development of society and the creation of a sustainable global environment by increasing the number of students engaged in water and environmental research	—
Improvement of Issues Related to Water Resources and Public Health	Support for improving freshwater resources such as rivers and lakes, as well as oceans, and construction and repair of sanitation facilities for people facing water and sanitation problems	•Implementation of collective actions •Support for the construction and repair of water and sanitation facilities •Implementation of eelgrass cultivation program •Implementation of wetland restoration programs	•Reduction of water usage •Water resource conservation •Solving water and sanitation issues •Reduction of incidence of water borne diseases •Restoration of habitats for plants and animals •Creation of an environment with CO ₂ absorption and storage capabilities	•Acquiring new point of contacts with sites and creating interactions with diverse organizations and people •Improving employee engagement by allowing employees to reaffirm the meaning of working for the Kurita Group through interactions with external people such as NPOs, children, pupils and students. •Increasing opportunities for employees to become aware of issues faced by various people and take action to resolve them •Building good relationships between the Kurita Group and external communities	•Building global water resilience •Improving health and disease prevention, resolving and preventing conflicts, promoting education and economic activity, reducing CO ₂ emissions, addressing gender-related issues, and conserving ecosystem services and biodiversity	•Contributing to the acquisition and creation of new “Kurita Water Intelligence” •Creating opportunities for joint development with external organizations •Enhancing stakeholder evaluations by improving social recognition and brand image
			•Fostering interest and curiosity in science among children and students		•Contributing to the development of society and the creation of a sustainable global environment by increasing the number of children engaged in water and environmental research	
Fostering the Next Generation	Implementing experiential learning events, providing on-site classes, and sponsoring contests for children and students who will lead the next generation	•Providing on-site classes for elementary school students •Organizing summer vacation independent research contest •Sponsoring the contest and presenting the Kurita Water Industries Prize •Providing learning opportunities such as field trips and work experience	•Fostering interest and curiosity in science among children and students		•Contributing to the development of society and the creation of a sustainable global environment by increasing the number of children engaged in water and environmental research	
Recovery and Reconstruction of Disaster Stricken Areas	Support for disaster stricken areas when disasters or conflicts occur that have a major impact on people's lives and economic activity	•Donating funds to external organizations involved in disaster relief efforts	•Restoring the living environment for people facing difficulties due to disasters		•Reconstructing the environment so that disaster victims can return to a fulfilling life	
Activating local communities	Participation and supporting cleaning activities, tree planting, sports events, etc. in the areas where each base is located	•Conducting cleaning activities •Tree planting •Collection of used stamps and plastic bottles •Calendar recycling •Donations or sponsorship funds •Goods donations •Co-operation of regional events	•Raising awareness of local residents about the environment, crime prevention, resource circulation, etc		•Improving living conditions by solving local issues	

*1 Output: The direct results of an activity that can be expressed quantitatively, such as the number of people who have received benefits.

*2 Outcome: A change in a beneficiary's behavior or condition in the short to medium term.

*3 Impact: Mid to long term social change

Community Engagement and Social Contribution

Strategy

The Kurita Group regards Corporate Citizenship Activities as important initiatives for building trust with society and generating new insights. The Group has identified the following five priority areas and advances its Corporate Citizenship Activities in accordance with the framework, roles and responsibilities, and principles for social contribution expenditures set forth in the Corporate Citizenship Activities Group Guideline.

- Promotion of science and technology
- Improvement of issues related to water resources and public health
- Fostering the next generation
- Recovery and reconstruction of disaster-stricken areas
- Activating local communities

These Corporate Citizenship Activities not only contribute to addressing challenges faced by local communities and society but also provide valuable opportunities for learning and new insights for the Kurita Group. Through collaboration with diverse stakeholders, the Group deepens its understanding of on-site challenges and societal needs, while fostering relationships of trust with local communities and enhancing employees' awareness of social issues.

The accumulation of these efforts serves as an intangible foundation that supports long-term value creation and contributes to the sustainable growth of the Group as a whole.

Promotion of Science and Technology

The Kurita Group supports the Kurita Water and Environment Foundation. Established in 1997 with the objective of promoting science and technology related to water and the environment, the Foundation currently operates as a public interest incorporated foundation.

Each year, the Foundation provides financial support to young researchers in the fields of water and aquatic environments in Japan and other Asian countries to assist with their research activities and participation in international conferences. In addition, since fiscal 2007, the Foundation has presented the Kurita Prize for Outstanding Research in Water and Environmental Science to researchers who have achieved particularly distinguished research results among those receiving its support.

The Foundation also sponsors awards for outstanding research achievements. At the Annual Conference of the Japan Society on Water Environment, the JSWE-KURITA Award (Outstanding Presentation Award) is presented to master's course students who deliver exceptional research presentations. In cooperation with the Society of Environmental Science, Japan, the Foundation presents the SES Environmental Research Award for Ph.D. Students (Kurita Research Award) to support collaborative research conducted by young researchers and the SES Environmental Activity Award (Kurita Activity Award) to support promising activities undertaken by high school students.

Furthermore, as part of its efforts to promote international exchange that contributes to the advancement of science and technology in the water and environmental fields, the Kurita Group provides support to the Center of Research for Environment, Energy and Water (CREEW), a nonprofit organization in Nepal.

For information on the number of grants awarded and the amount of funding provided, please refer to the ESG Data page.

ESG Data ▶

Community Engagement and Social Contribution

Improvement of Water Resources and Public Health Issues

Kurita Group provides support, including collaboration with external organizations, to address issues affecting freshwater resources such as rivers and lakes, as well as marine environments, and works to improve these conditions as needed. The Group also contributes to improving access to water and preventing the spread of infectious diseases by supporting the construction and rehabilitation of sanitation and water supply facilities for people facing water and sanitation challenges.

The Kurita Group continues to work with international initiatives such as the Water Resilience Coalition (WRC)^{*1} and the Alliance for Water Stewardship (AWS)^{*2} to address water-related challenges in watersheds around the world through collective actions.

In fiscal 2025, the Group supported water conservation activities conducted by the international environmental NGO The Nature Conservancy (TNC) in the Colorado River Basin in the United States and the PCJ Basin in Brazil. In the Citarum River Basin in Indonesia, the Group supported initiatives to improve water quality through the installation of domestic wastewater treatment facilities. Within Japan, the Group newly joined a collective actions initiative in the Kumamoto area and will continue promoting efforts to address local water resource challenges.

Through AWS, which the Group joined in fiscal 2024, Kurita Group serves as a founding member of Japan Water Stewardship (JWS), a leadership group established by AWS member companies in Japan. Through JWS, the Group promotes activities based on the AWS Standard at priority sites and in the corresponding watersheds, while continuing efforts to raise awareness of water resource issues and promote Collective Actions within Japan. In June 2025, Kurita Group participated as a JWS panelist in the Global Water Stewardship Forum held in Edinburgh.

In addition, since fiscal 2018, Kurita Group has continuously provided financial support to Reach Alternatives (REALs). In fiscal 2025, this funding was used to repair water supply facilities at a camp for displaced people in Idlib Governorate, Syrian Arab Republic, where approximately 5,000 people reside.

Kurita Group has also continuously provided financial support to

WaterAid Japan since fiscal 2018 to assist people facing water and sanitation challenges. In fiscal 2025, this support contributed to improving access to safe drinking water for approximately 10,000 people in Deogarh District, Odisha State, India.

Furthermore, the Group implements ecosystem conservation programs involving employees and their families, contributing to water purification, biodiversity conservation, and climate change mitigation while enhancing social and environmental sustainability. In fiscal 2025, employee participation programs, including eelgrass restoration and wetland restoration initiatives, contributed to ecosystem recovery, biodiversity conservation, and the prevention of global warming. Through the wetland restoration program, 12 plant and animal species were confirmed to have recovered, including species designated as endangered in the Tokyo Red Data Book.

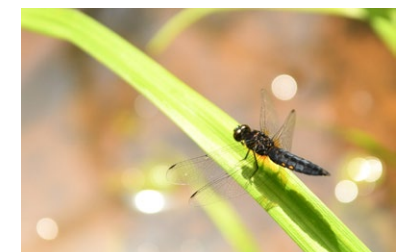
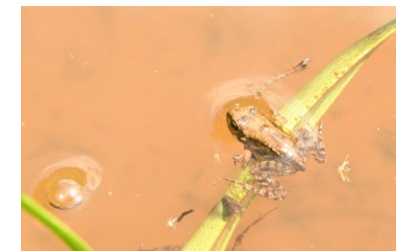
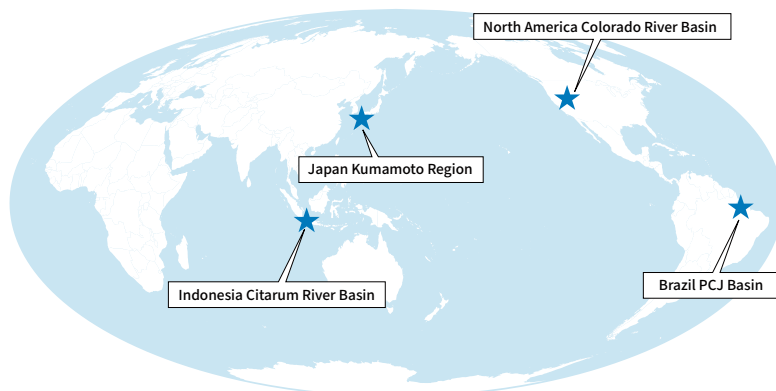


^{*1} WRC (Water Resilience Coalition): An international initiative established by The CEO Water Mandate, a United Nations Global Compact initiative, that promotes industry-led efforts to conserve and restore water resources in watersheds facing severe water challenges around the world.

^{*2} AWS (Alliance for Water Stewardship): An international initiative that works toward sustainable water stewardship by promoting responsible water use and management by businesses at the watershed level.

Areas of Collective Action Activities

We are working to solve water resource issues by promoting collective actions in basins facing water scarcity and water pollution.



Japanese brown frog (upper right) and broad-bodied chaser dragonfly (lower right), observed as outcomes of the wetland restoration program

Community Engagement and Social Contribution

Development of Future Generations

The Kurita Group fosters awareness of water-related issues and encourages interest in science among the next generation of children and students through hands-on learning programs, outreach classes, and sponsorship of educational contests.

One of the Company's major initiatives in fiscal 2025 was its support of the Japan Science & Engineering Challenge (JSEC), a science research competition for high school and technical college students. The Kurita Water Industries Award was presented to a research project conducted by students of Shizuoka Kita High School affiliated with Shizuoka Institute of Science and Technology. Since fiscal 2019, the Company has supported the development of future researchers through its sponsorship of JSEC. As a result, some past award recipients have subsequently joined Kurita, creating opportunities to build connections with the next generation of researchers.

In addition, since fiscal 2019, Kurita has collaborated with the nonprofit organization Houkago NPO Afterschool to provide educational programs that help elementary school students learn about the importance of water through enjoyable hands-on experiences. In fiscal 2025, in cooperation with the organization, the Company held the

"Gather, Future Researchers! Project," a summer holiday independent research contest for elementary school students, supporting children across Japan who were seeking ideas for their summer holiday research projects. Employees also participated as contest judges, providing an opportunity for employees to reconnect their daily work with its broader social significance.

Furthermore, throughout the year, the Company offers educational site visits for elementary and junior high school students as well as work experience programs for junior high school and high school students. Through these activities, the Company aims to provide opportunities for children and students to develop awareness of water and environmental issues and to deepen their interest in science.



JSEC Award Ceremony



Water education program for elementary school students

Recovery and Reconstruction Support for Disaster-Affected Areas

The Kurita Group provides support for disaster-affected areas as needed when natural disasters or conflicts that significantly impact people's lives and economic activities occur. In fiscal 2025, P.T. Kurita Indonesia (PTKI), a Kurita Group company, donated 100 million Indonesian rupiah (approximately ¥940,000) to the Indonesian Red Cross (Palang Merah Indonesia) to support recovery and reconstruction efforts in areas affected by severe flooding in the Sumatra region.



Indonesian Red Cross personnel together with PTKI representatives and employees

Community Engagement and Social Contribution

Revitalization of Local Communities

As a member of local communities, the Kurita Group contributes to community revitalization by participating in and supporting local activities, including cleanup campaigns, tree-planting initiatives, and sporting events.

In April 2024, the Company entered into a comprehensive partnership agreement with the City of Akishima centered on rugby. Under this agreement, the Company and the city jointly promote community-based initiatives in areas such as regional revitalization, education and cultural activities, sports promotion, and the advancement of a society in harmony with the environment. In fiscal 2025, as part of these ongoing activities and the its community contribution efforts, Kurita Water Gush Akishima, the Company's rugby team, held its Rugby Experience Program at the Company's Akishima Ground. By providing children with opportunities to engage in physical activity, the program aims to promote their health and increase their interest in physical education.



Risk Management

In Corporate Citizenship Activities, there is a risk that activities may become misaligned with social expectations or local community needs, or that insufficient explanation of outcomes may lead to a decline in stakeholder evaluation. In light of these risks, the Kurita Group works to ensure the appropriateness and transparency of its activities by clearly defining priority areas, building appropriate partnerships with collaborating organizations, and evaluating outcomes and impacts in addition to outputs.

The status and results of these activities are regularly reported to the Executive Committee, and activity content is reviewed as necessary to enable a flexible response to changes in social issues and community needs.

Metrics and Targets

For related metrics, please refer to the Corporate Citizenship Expenditures disclosed on the following page.

ESG Data ►

Community Contribution Activities Conducted at Each Company in FY2025

Category	Companies where activities were conducted
Tree planting	Kurita Water Industries Ltd. Kuritec Service Co., Ltd.
Used stamp and plastic bottle collection	Kurita Water Industries Ltd. KURITAZ Co.Ltd.
Clean-up activity	Kurita Water Industries Ltd. Kurita East Japan Co., Ltd. Kuritec Service Co., Ltd. KURITAZ Co.Ltd. Kurita Chemical Manufacturing Ltd. With Kurita Co., Ltd. KURITA HANSU Water Industries Ltd. Kurita (Taiwan) Co., Ltd. Kurita Water Industries (Taixing) Co., Ltd.
Monetary contributions	Kurita Water Industries Ltd. Kuritec Service Co., Ltd. Kurita Chemical Manufacturing Ltd. KURITAZ Co.Ltd. Kurita Europe GmbH KURITA HANSU Water Industries Ltd. Kurita America, Inc.
Goods donations	P.T. Kurita Indonesia
Co-operation of regional events	Kurita Water Industries Ltd.

Business Ethics, Corporate Governance and Tax Transparency

The Kurita Group has identified “Conduct fair business activities” as one of its materialities. Through practicing fair, transparent, and sincere conduct and carrying out business in an open and honest manner, we aim to foster pride in their work among people working throughout the Kurita Group while continuously enhancing the trust placed in us by society.

This section explains our approach to, and initiatives related to business ethics and tax transparency.

For details regarding our basic policy and framework for corporate governance, internal controls, risk management systems, and Board of Directors evaluations, please refer to the “Corporate Governance” page in Investor Relations.

Related Materiality: Conduct Fair Business Activities

Related Information: Corporate Governance ▷

Governance

Promotion and Governance Structure

The Kurita Group promotes “Conduct fair business activities” as one of its materialities. Initiatives related to this materiality are overseen by the Sustainability Committee and supervised by the Board of Directors following deliberation by or reporting to the Executive Committee. For details on the Group’s materiality, please refer to the following page.

Materiality and Sustainability Management ▷

Compliance Risk Management Framework

The Kurita Group formulates integrity activity policies and priority measures through the Sustainability Committee and deploys them to all employees through committees and other bodies established within each headquarters, business division, and Group company. The status and results of these activities are regularly reported to the Board of Directors, and we are committed to continuous improvement.

For an overview of the compliance risk management framework, including reporting lines and supervisory structures, please refer to the organizational chart on the following page.

Risk Management ▷

Strategy

Basic Policy and Strategic Approach

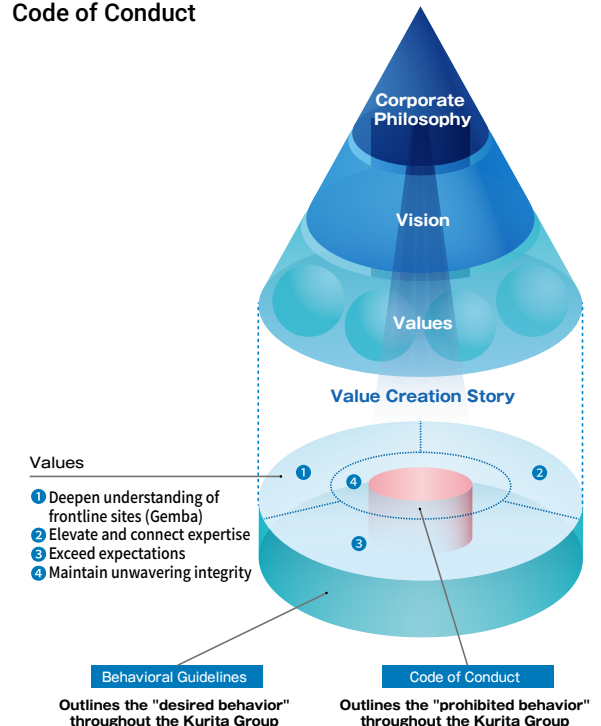
The Kurita Group has built a history as a trusted global company by continuously creating and providing value through helping solve social and industrial challenges related to water over many years. The values that have been cultivated through this process and that we must continue to uphold in realizing our Corporate Philosophy have been articulated as our “Values,” which represent the DNA of Kurita.

To embody these Values, we have established the “Kurita Group Behavioral Guidelines” as a set of common behavioral principles for the entire Group. We have also defined “Code of Conduct” that all employees must comply with regardless of differences in language, customs, or cultural backgrounds. Based on these frameworks, we actively promote integrity activities throughout the Kurita Group. To remain a company that is highly regarded by customers, business partners, employees, shareholders, investors, and local communities around the world, the Kurita Group is committed to practicing fair, transparent, and sincere conduct and carrying out business in an open and honest manner. Through these efforts, we aim to foster pride in the work of each employee while continuously enhancing the trust placed in us by society.

Integrity activities are positioned as initiatives based on the principle of following one’s conscience to do what is right and good. They encompass conventional compliance activities while seeking to address broader social norms and values. To promote fair business activities consistently across the Group, we have established and communicated relevant policies and are implementing initiatives in accordance with those policies.

With respect to corruption and bribery, we have established the Anti-Bribery Policy to promote fair business activities and prevent bribery. Through the development and operation of rules based on this policy, we work to reduce bribery risks. In addition, we have established guidelines that provide specific guidance on the policy and explicitly prohibit bribery through intermediaries, agents, distributors, or other third parties.

Positioning of Kurita Group Behavioral Guidelines and Code of Conduct



With respect to compliance with competition laws, the Kurita Group has established the Kurita Group Antitrust Policy to ensure fair and free competition and prevent acts that violate or may violate competition laws, and has developed guidelines to provide specific rules for implementing the Policy.

The establishment, revision, and abolition of the Code of Conduct, the Anti-Bribery Policy, and the Kurita Group Antitrust Policy are subject to approval by the Board of Directors.

With respect to tax transparency, based on the Tax Policy, we strive to ensure transparency by ensuring tax compliance, prohibiting tax avoidance practices, and fulfilling our accountability through the appropriate disclosure of tax-related information. In addition, when promoting transparency in tax matters, we continuously review

Business Ethics, Corporate Governance and Tax Transparency

appropriate disclosure practices considering applicable laws and regulations as well as international disclosure trends.

Related Information: Code of Conduct ▷

Related Information: Behavioral Guidelines ▷

Related Information: Anti-Bribery Policy ▷

Related Information: Group Guideline on Anti-Bribery ▷

Related Information: Antitrust Policy ▷

Related Information: Tax Policy ▷

Risk Management

To promote fair business activities and ensure tax transparency, the Kurita Group implements the following initiatives to address related risks.

Corruption and Bribery Prevention

Based on the Anti-Bribery Policy, the Kurita Group prohibits acts of bribery involving public officials and others, and has established the necessary frameworks, rules, and procedures to prevent bribery and other improper conduct. The prohibition applies not only to direct acts but also to acts conducted through third parties, such as agents.

In addition, we implement education and training programs, conduct regular audits and continuous improvement activities through audits by the internal audit function or self-assessments, continuously monitor the status of our initiatives, and periodically review related policies.

In fiscal 2025, the Company partially revised the process for submitting entertainment and hospitality expense applications involving public officials, making post-implementation reporting mandatory and strengthening the proper management and retention of related records. As a result, the management framework for expenditures related to interactions with public officials has been strengthened, covering the entire process from prior approval through post-implementation reporting.

Compliance with Antitrust Laws

The Kurita Group has established the Antitrust Policy to ensure fair transactions and prevent officers and employees from violating competition laws and regulations in the countries and regions where we operate. In addition, we have developed guidelines to provide specific guidance for implementing the policy and to ensure the thorough understanding and application of concrete rules tailored to the characteristics of our businesses.

Prohibition of Conflicts of Interest

The Code of Conduct prohibits employees from prioritizing, or engaging in activities that may appear to prioritize, their personal interests, including those of their family members or relatives, over the interests of the Company.

Prevention of Misconduct and Fraud

The Code of Conduct requires the accurate recording and appropriate reporting of accounting, tax, and business-related information in accordance with applicable laws, regulations, and internal rules. It also clearly stipulates that data, including information related to the quality and performance of products and services, must be measured and recorded accurately, and that misconduct such as falsification, fabrication, or other improper practices is prohibited.

Prevention of Money Laundering and Elimination of Relationships with Antisocial Forces

The Code of Conduct clearly stipulates that the Kurita Group shall eliminate all relationships with antisocial forces and terrorist organizations and respond to them with a firm and uncompromising attitude. It also requires compliance with laws and regulations relating to the prevention of money laundering and terrorism in the countries and regions where the Group operates.

Education and Training

The Kurita Group conducts annual education and training programs for designated participants, including officers, employees, and temporary staff, with the aim of enhancing understanding of and encouraging the use of whistleblowing and consultation desk. In addition, we continuously promote awareness of the whistleblowing system through

communications on the intranet and workplace dialogue sessions, among other initiatives.

The Kurita Group also provides education and training on laws, regulations, and internal rules, including anti-bribery and compliance with competition laws, to reduce the risk of officers and employees violating laws and regulations. With respect to bribery prevention, the Anti-Bribery Policy stipulates the establishment and implementation of a framework for regularly conducting compliance education and training on the prevention of bribery and other improper conduct.

Establishment and Operation of Whistleblowing and Consultation Desk

The Kurita Group has established and operates whistleblowing and consultation desk in accordance with the Internal Reporting Channel Management Regulations as a mechanism for directly reporting actual or potential violations of laws and regulations, the Code of Conduct, compliance-related policies, internal rules, and other requirements. In addition to channels that connect directly to the responsible internal department, we also provide channels managed by independent third parties, including external service providers and law firms.

These channels accept reports via email, written submissions, and other means. Reporting channels for overseas Group companies are available in multiple languages. Reports may be submitted anonymously, and mechanisms are in place to protect those who seek advice or make reports from retaliation or other forms of disadvantageous treatment. When an investigation determines that corrective action is necessary, the relevant departments work together to take appropriate action and provide feedback on the outcome to the reporting party. Information on how to use the system is communicated through the intranet and other awareness-raising activities. The operational status of the whistleblowing and consultation desk is reported to the Board of Directors annually.

In fiscal 2025, a total of 71 reports and consultations were received through the channels across the Kurita Group. Of these, consultations related to harassment and other interpersonal relationship issues accounted for the largest number, with 50 cases.

Promotion of Integrity Activities

The Kurita Group continuously promotes integrity activities. Based on the results of the previous fiscal year's initiatives and the Integrity

Business Ethics, Corporate Governance and Tax Transparency

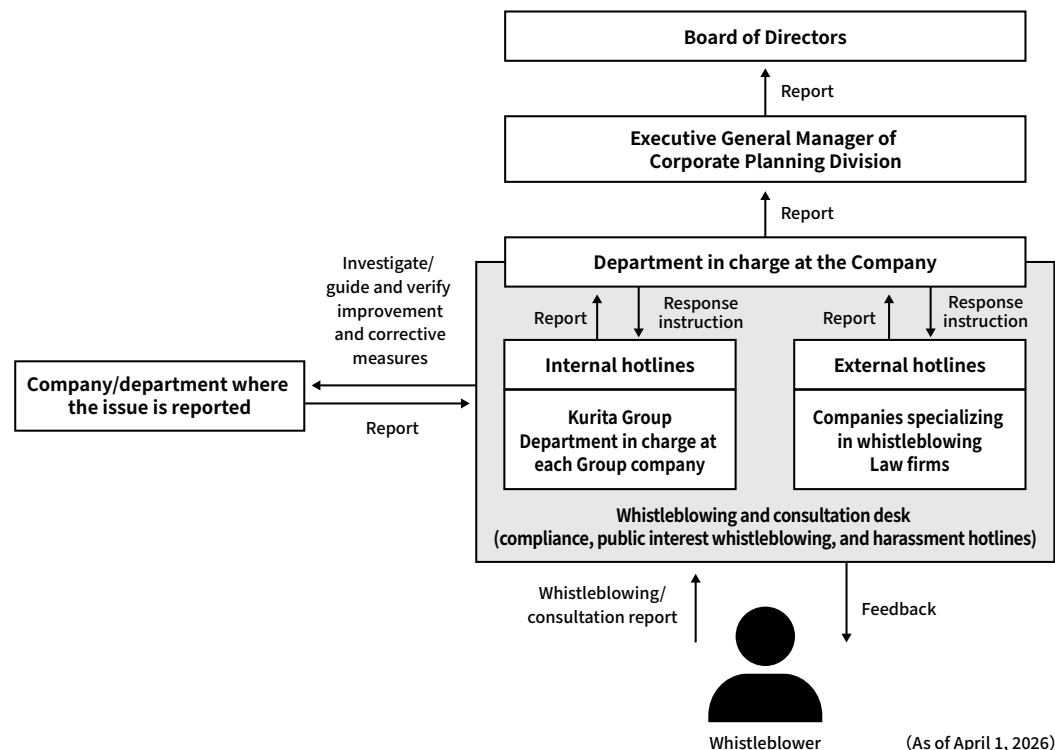
Survey, we establish activity policies and work to deepen understanding of the Kurita Group Behavioral Guidelines and the Kurita Group Code of Conduct, while placing particular emphasis on fostering a workplace culture in which employees respect one another's work and individuality.

As part of these activities, we conduct workplace dialogue sessions for all employees and temporary staff to deepen their understanding of the Kurita Group Values, the Behavioral Guidelines, and the Code of Conduct. These dialogue sessions also serve to enhance understanding of how to use the whistleblowing and consultation desk.

In addition, we conduct an annual Integrity Survey for all employees and

temporary staff to confirm the effectiveness of integrity activities, provide an opportunity for respondents to reflect on their own awareness and behavior, identify potential risk factors within organizations and workplaces, and support future risk reduction efforts. The survey primarily assesses the penetration of the Kurita Group Behavioral Guidelines and the Kurita Group Code of Conduct, workplace culture, the effectiveness of integrity activities, and potential signs of risks related to various basic policies and operational policies. Based on the survey results, we incorporate the findings into risk response measures and future initiatives. The survey is conducted in a manner that ensures respondent anonymity.

Framework for Whistleblowing and Consultation Desk



Response to Significant Compliance Issues

If the Kurita Group determines that a significant compliance issue or potential compliance concern has arisen, the Chairperson of the Sustainability Committee, who serves as a Lead Executive of the Company, promptly reports the matter to the President and Representative Executive Officer and the Chairperson of the Audit Committee, and develops and implements corrective actions and measures to prevent recurrence. The President and Representative Executive Officer or the Chairperson of the Audit Committee reports the situation to the Board of Directors or the Audit Committee, as appropriate. With respect to external disclosure, the need for responding to, reporting to, or publicly disclosing information to external stakeholders is assessed, and appropriate action is taken when necessary.

In July 2026, it was discovered that, in certain analytical services provided by Kurita Analysis Center Co., Ltd., documents containing analytical results had been issued to customers without the analyses actually being performed (for details, please refer to the news release). To prevent recurrence, the Kurita Group will conduct a thorough investigation into the facts and underlying causes of the incident and further strengthen compliance by reviewing its business operations and management framework.

We will report updates on our response to this matter on our website as appropriate.

[Related Information: Kurita Group Website](#)

[Related Information: News release](#)

Requests to Business Partners

The Kurita Group is committed to building good relationships with business partners through initiatives such as the establishment of a business partner helpline and the implementation of surveys. For more details, please refer to the following page.

[Sustainable Procurement](#)

Ensuring Tax Transparency

The Tax Policy stipulates the assurance of tax compliance, the prohibition of tax avoidance practices, the maintenance of tax

Business Ethics, Corporate Governance and Tax Transparency

transparency, and the optimization of tax expenses. As part of the promotion and implementation framework, the Company takes a central role in monitoring the tax-related activities of Group companies and establishing the necessary structures. The policy also specifies the appointment of a person responsible for implementation and designates the Corporate Accounting Department of the Group Corporate Control and Administration Division as the department responsible for oversight.

Tax risks arising from changes in tax systems and differences in tax interpretations across countries and regions are appropriately identified and managed primarily by specialized departments. When necessary, we also collaborate with external experts to address such risks.

In our relationships with tax authorities, we are committed to acting in a sincere and transparent manner and strive to build trust through appropriate communication.

With respect to the disclosure of tax information, including information contained in Country-by-Country Reporting (CbCR), we provide appropriate disclosure practices while taking into account legal requirements in each country, business characteristics, and information confidentiality considerations.

Metrics and Targets

For targets, results, and evaluations, please refer to the following page.

- Rate of participation in whistleblowing system related training
- Rate of participation in training related to laws and internal rules for the compliance of anti-bribery and antitrust laws, etc.
- Number of violations related to anti-bribery laws and competition laws

[Materiality and Sustainability Management](#) ▶

In addition, quantitative data related to this section is continuously compiled and disclosed as ESG Data. metrics for which no specific targets have been established are also monitored as management metrics to support status tracking and consideration of improvement measures. Major management metrics are as follows.

For specific figures for these metrics, please refer to the following page.

[ESG Data](#) ▶

Risk Management

Governance

Promotion and Governance Structure

The Kurita Group defines risks as events that could undermine the Group's sustainable growth and enhancement of corporate value, and promotes risk management under the Group-wide framework. This definition includes not only threats arising from business activities but also uncertainties that may become opportunities if appropriately addressed. Risk management is overseen by the Executive General Manager of Corporate Planning Division, the Lead Executive of the Company, who is responsible for monitoring and managing risks across the Group and ensuring that risk responses function continuously during normal operations.

Within this framework, the Executive General Manager of Corporate Planning Division regularly conducts risk analysis and assessments of the Group based on the Group-wide Risk Map and continuously monitors risks to prevent their occurrence. In the event that a risk with significant impact materializes, the Executive General Manager of Corporate Planning Division designates the person responsible for the response and response structure and immediately activates the necessary measures after obtaining approval from the President and Representative Executive Officer.

With respect to oversight of key risks based on the Company's business characteristics and industry-specific risks, the Board of Directors maintains an integrated supervisory framework as part of overall corporate risk management without establishing a dedicated

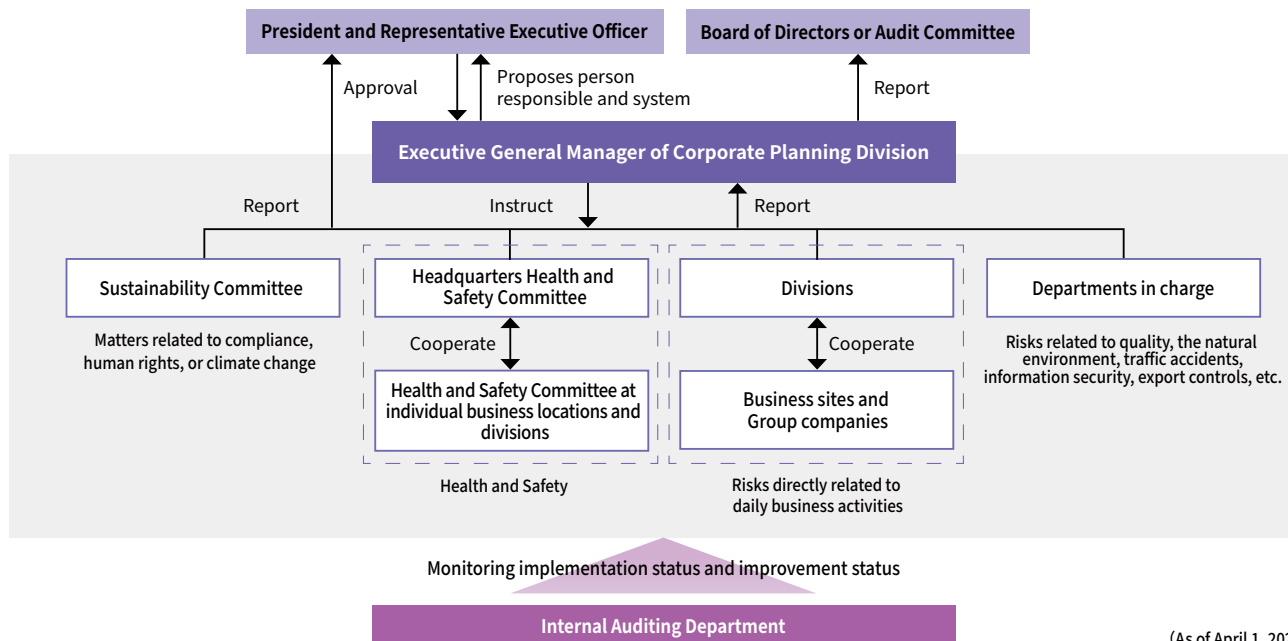
committee. Several internal directors with extensive knowledge of the Company's businesses and industry participate on the Board, enabling discussions based on specialized expertise.

In addition to receiving reports on updates to the Group-wide Risk Map, which includes industry-specific risks, business-specific risks unique to each headquarters and business division are regularly reported by the Executive General Manager of Corporate Planning Division to the Board of Directors through reports on business plans, including objectives, policies, initiatives, and Business Risk Map. Based on these reports, the Board of Directors oversees and evaluates risks from the perspectives of their likelihood and significance, taking into account changes in the business environment.

In addition, the audit plans, audit implementation status, and audit results reported by the Internal Audit Department are regularly submitted to the Board of Directors and are used by the Board to monitor and oversee the status of risk management.

Risks deemed to have significant impact are identified and assessed based on established criteria, taking into account factors such as the potential effects on business continuity and stakeholders.

Risk Management System



(As of April 1, 2026)

Strategy

Basic Policy and Strategic Approach

The Kurita Group promotes risk management based on the concept that risks are not merely matters to be avoided. Rather, we identify risks that should be taken to avoid missing growth opportunities and implement appropriate measures to reduce potential losses. As we operate businesses globally, external and business environments continue to evolve. Accordingly, we recognize that risks are not fixed but must be reviewed in response to changing circumstances. We therefore maintain a framework for identifying, assessing, and continuously managing risks from a Group-wide perspective.

In addition, recognizing the importance of relationships with diverse stakeholders, we incorporate risk mitigation initiatives into our management processes to support business stability and prevent impairment of corporate value, while paying close attention to risks that could undermine the credibility of our corporate activities.

Risk Management

Risk Management

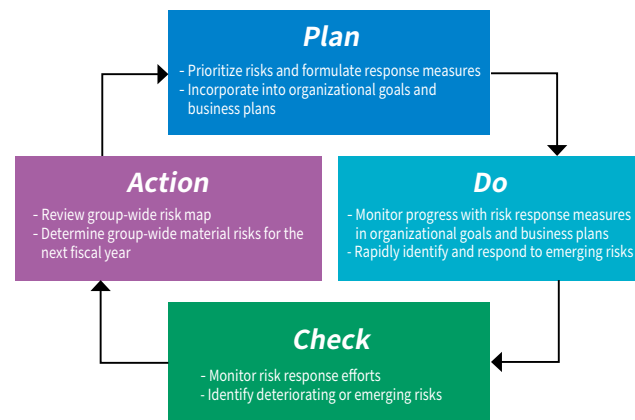
Identification of Group-Wide Risks

The Kurita Group identifies risks using the Group-wide Risk Map and establishes monitoring indicators to identify key risks based on their potential impact and likelihood of occurrence. For identified key risks, countermeasures are developed and incorporated into business plans, enabling them to be implemented as part of day-to-day business operations.

The progress of risk response measures and signs of risk materialization are continuously monitored, and responses are strengthened as necessary. When changes in the business environment give rise to new risks, the Group-wide Risk Map is reviewed and used to identify key group-wide risks for the following fiscal year, thereby updating priorities and response measures across the Group.

This process is structured as a PDCA cycle for risk management. During the planning (Plan) phase, risks are prioritized and countermeasures are established and incorporated into organizational objectives and business plans. During the execution (Do) phase, progress is monitored and efforts are made to identify and respond promptly to emerging risks. During the review (Check) phase, the status

PDCA of Risk Management



of initiatives is monitored and risks that have deteriorated or materialized are identified. During the improvement (Action) phase, the Group-wide Risk Map is reviewed and the findings are reflected in the identification of key risks for the following fiscal year.

The Group-wide Risk Map organizes major risks into categories such as operational environmental risks, country risks, disaster risks, strategic risks, business risks, financial risks, and labor, legal, and compliance risks, providing a comprehensive view of the Group's key risks.

Group-Wide Risk Map

Risk category	Main risks
Operating environmental risk	• Contraction in existing markets due to customers reducing factory operating rates and reining in capital investment • Decline in prices for products and services due to intensifying competition • Decline in profitability and slowdown in business growth due to spikes in prices for raw materials and energy costs as well as supply chain disruptions • Decline in yen translation amounts due to changes in exchange rates and other factors • Decline in profits following the introduction and increase of carbon tax on CO₂ emitted by the Kurita Group's facilities and products, etc.
Country risk	• Risk of loss of business opportunities and inability to recover investments due to changes in regulatory frameworks and abrupt political and economic changes in Kurita's markets
Disaster risk	• Human losses and loss of business opportunities caused by pandemics • Human losses and loss of business opportunities caused by natural disasters including those caused by climate change
Strategic risk	• Failure to attain goals in medium-term management plan due to delays with organizational reforms, business restructuring • Slow pace of business expansion caused by delays with launching new businesses, executing growth strategy • Delays with developing businesses matched to customer needs and characteristics of each country/region • Failure to remain competitive in water treatment market due to delays with introducing IT and building digital businesses
Business risk	• Failure to provide competitive products, services or business models in a timely manner • Accidents/injuries in the Kurita Group's businesses • Claims for damages and additional costs due to defects or deficiencies in products or services • Loss of competitiveness due to outflow of technical expertise • Slowdown or lack of progress with improving the profitability of overseas businesses driving the Kurita Group's growth • Suspension of business operation due to cyber-attacks and security accidents • Degradation of operation quality due to delay in securing and fostering human resources • Degradation of ability to respond to changes in the business environment due to insufficient effort for diversity • Decrease in productivity and loss of business opportunities due to decline in employee engagement
Financial risk	• Loss of public trust caused by inadequate internal controls related to financial reporting • Deterioration in profitability or cash flow due to poor management of Group Companies • Impact of interest rate fluctuations on fundraising
Labor, legal, and compliance risk	• Health issues and labor law violations caused by harassment and long working hours • Loss of public trust and business opportunities due to fraudulent transactions, accounting misconduct, and violations of laws and regulations • Loss of public trust due to human rights violations, information leakage, environmental pollution, employee misconduct, and other incidents

Metrics and Targets

Initiatives related to this section are managed through the analysis, assessment, and monitoring of risks based on the Group-wide Risk Map, as well as through the monitoring and review of responses to key risks. At present, the Kurita Group has not established externally disclosed quantitative metrics that apply across the entirety of risk management. However, we are committed to enhancing the effectiveness of risk management through the continuous operation and improvement of our PDCA-based management process.

Business Continuity Management (BCM)

Governance

Promotion and Governance Structure

The Company has established an organization within the Corporate Planning Division that centralizes BCM promotion functions for the Kurita Group. Under the leadership of the Executive General Manager of Corporate Planning Division, who serves as the person responsible for BCM promotion, BCM activities based on the ISO 22301 management system are deployed globally. In addition, by appointing BCM promoters at each Kurita Group company, we are strengthening Group-wide initiatives to ensure the safety of employees and the continuity of business operations.

With respect to responses to security incidents, we coordinate with the CSIRT (Computer Security Incident Response Team) under the information security management framework. For significant incidents, management decisions are made under the governance structure established in accordance with BCM.

Strategy

Basic Policy and Strategic Approach

The Kurita Group prepares for unexpected emergencies such as large-scale natural disasters, the spread of infectious diseases, geopolitical risks, and security incidents. From the perspectives of both ensuring employee safety and maintaining business continuity, we establish business priorities in emergencies, criteria for decision-making and actions, response policies and procedures, and organizational structures. We also engage in management activities during normal times, including developing and updating plans, securing budgets and resources, implementing preventive measures, conducting education and training, and carrying out inspections to prepare for emergencies.

As the foundation of these efforts, we have established the "Kurita Group BCM Policy." In the event of an emergency, we place the highest priority on protecting the safety of directors, officers, employees, and their families. After employee safety has been secured, we work toward

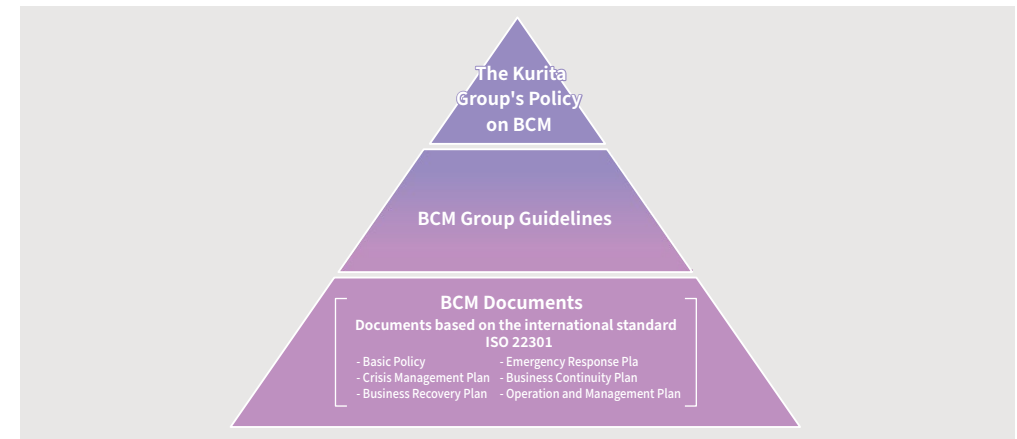
the rapid recovery of business operations while striving to maintain a stable supply of products and services and provide support to local communities. To enable directors, officers, and employees to make appropriate decisions and take appropriate actions during emergencies, we have established a document framework consisting of the "BCM Group Guidelines," which supplement the Kurita Group BCM Policy, and "BCM Documents" based on the framework of ISO 22301, the international standard for business continuity management.

[Related Information: BCM Policy](#) ▶

BCM Basic Policy

Highest Priority on Ensuring Human Safety	Rapid Recovery of Business Operations	Community Support
We will place the highest priority on ensuring the peace of mind and safety of directors/officers, employees and their family members.	We will endeavor to quickly restore operations at the company's own facilities, completed projects, construction projects, etc. This will facilitate stable delivery of products and services and allow us to support customers' recovery efforts.	At the same time as working to prevent secondary disaster damage at our own sites, we will support reconstruction in the local community.

BCM Framework



Business Continuity Management (BCM)

Risk Management

Operation of the Group Management System

Based on a Group-wide BCM framework, the Kurita Group develops and implements action plans that take into account country- and region-specific risks as well as the business characteristics of each Group company. At the same time, the Company oversees and supports BCM activities across the Group, thereby promoting the effective operation of the BCM PDCA cycle and emergency reporting lines throughout the Group. To further advance these activities, messages are regularly communicated to employees by the person responsible for BCM promotion and by representatives of Group companies, and ongoing education and training programs are conducted.

Through these efforts, the Kurita Group ensures the effective operation of a management system centered on BCM Documents, enhances the effectiveness of risk responses related to employee safety and business continuity across the Group, and strengthens countermeasures against individual incidents that could have a significant impact on the Kurita Group.

Enhancing Response Capabilities for

Country- and Region-Specific Risks Such as Major Earthquakes

As approximately half of the Kurita Group's employees work in Japan, where major earthquakes such as a Tokyo Inland Earthquake and a Nankai Trough Earthquake are anticipated in the future, it is essential to verify that measures for responding to major earthquakes function effectively and to continuously improve their effectiveness. To this end, we first conduct damage assessments for Kurita Group sites based on information published by the Cabinet Office and other authorities. We then identify challenges from the perspectives of both ensuring employee safety and maintaining business continuity and strengthen our capabilities to respond to these risks.

In fiscal 2025, to enhance preparedness for a mega-earthquake, we conducted training for senior management on the actions to be taken by the Disaster Response Headquarters under a Nankai Trough Earthquake scenario, and identified specific issues and countermeasures. Outside Japan, we are likewise working to strengthen our response capabilities for country- and region-specific risks, including natural disasters and geopolitical risks.

Metrics and Targets

BCM initiatives are managed by verifying the status of implementation based on the BCM Policy, BCM Group Guidelines, and BCM Documents through education and training, inspections, reviews, and other activities, and by using the results for continuous improvement. At present, the Kurita Group has not established quantitative metrics or targets for external disclosure. However, through the operation of the Group's management system, we are committed to enhancing the effectiveness of efforts to ensure employee safety and business continuity.

Going forward, we will continue to review and improve our management approaches while taking into account changes in the business environment and the nature of risks.

Information Security

Governance

Promotion and Governance Structure

As the Kurita Group advances business transformation through the use of digital technologies, we recognize the protection of information assets and the stable operation of information systems as important management foundations and promote information security management. Information systems management, including information security, and DX activities are operated under a Group-wide unified framework supported by the development of the necessary organizational structures, guidelines, and related rules.

As part of this framework, the Digital Strategy Group of the Company plays a central role in establishing policies, governance structures, and rules related to DX activities, as well as formulating budgets. The Executive Officer responsible for the Digital Strategy Group oversees the Group's DX activities and information systems management. Each Group company appoints personnel responsible for DX management and shares management status through regular information-sharing meetings to ensure Group-wide governance. In addition, with respect to the use and provision of AI (Artificial Intelligence), appropriate management is carried out under a governance framework led by the Digital Strategy Group in accordance with relevant policies and standards, taking into account risks such as information leakage and inappropriate use.

To prepare for computer security incidents, the Kurita Group has established a CSIRT (Computer Security Incident Response Team) and defined the roles, responsibilities, and response processes necessary for incident management. For significant incidents, management decisions are made by the Disaster Response Headquarters in accordance with BCM.

Strategy

Basic Policy and Strategic Approach

Information security management is one of the key management challenges for the Kurita Group as it advances the transformation of its business models and business processes through the use of digital technologies. In recent years, information security incidents, including

cyberattacks, have increased in both frequency and sophistication. As a result, responding to the risk of malicious attacks against the Kurita Group has become increasingly important.

The Kurita Group has established a Group-wide policy that sets out the fundamental approach to ensuring information security in the development, maintenance, and operation of information systems, as well as in the promotion of DX initiatives. In addition, to address risks associated with the protection of personal information and the utilization of data, we have established and publicly disclosed policies such as the "Privacy Policy (including the EU/EEA)," "Security Policy," and "AI Policy," and operate them under a unified management framework across the Group.

Furthermore, by advancing security measures on a global basis, we strive not only to prevent security incidents before they occur but also to minimize their impact and any resulting loss of opportunities should they arise.

Under these policies, key principles for the development, maintenance, and operation of information systems include implementing information security measures from the design and development stages, establishing communication and recovery frameworks for system failures, and developing and executing business continuity measures for cyberattacks and security incidents (IT-BCP).

In addition, recognizing that the protection of information assets cannot be achieved through technical measures alone, we have established rules governing the definition, classification, labeling, and sharing of confidential information. We have also established rules for the use of information systems and promote their adoption through education and awareness activities, with the aim of reducing incidents caused by user behavior.

Related Information: Privacy Policy ▷

Related Information: Privacy Policy (EU/EEA) ▷

Related Information: Information Security Policy ▷

Related Information: AI Policy ▷

Risk Management

Business-as-Usual Initiatives

The Kurita Group is continuously strengthening information security management to prevent information security incidents. We regularly assess IT risks across the Kurita Group and systematically implement security measures after establishing the necessary organizational structures and securing appropriate budgets.

We also conduct information security training and phishing email simulation exercises for employees to enhance awareness and reduce risks. In addition, we maintain a 24/7, 365-day multilingual security monitoring system.

Furthermore, we recognize the OT (Operational Technology) environments used to monitor and control water treatment facilities, manufacturing plants, and research facilities, which form the foundation of the Kurita Group's business operations, as critical assets requiring robust management. Based on the OT Security Management Standards, we implement appropriate security measures. In addition to technical, operational, and physical controls, we assess and improve OT environments at Group companies both in Japan and overseas, ensuring appropriate management and operation from the perspectives of business continuity and safety.

We have also established rules for the proper handling of information systems and information assets and operate them with clearly defined scopes covering internal systems, cloud services, networks, devices, and other related resources. Confidential information is classified according to the potential impact of leakage or unauthorized use (Strictly Confidential, Confidential, or Restricted), and rules governing labeling, sharing, and the management of third-party information have been established and incorporated into daily operations.

Procedures are also in place for reporting and responding to incidents or potential incidents in accordance with established protocols.

Through these initiatives, we monitor implementation across the Group and continuously strengthen security measures through an ongoing PDCA cycle of improvement.

Information Security

Establishment and Operation of the CSIRT

While the Kurita Group works to prevent security incidents, we recognize that it is difficult to completely prevent cyberattacks. Based on this understanding, we have established a CSIRT to enable prompt and appropriate responses in the event of a security incident and to strengthen the Group's organizational response capabilities and resilience.

The CSIRT is positioned as part of the BCM framework from a business continuity perspective and consists not only of information security personnel but also members from a broad range of functions, including Corporate Planning, Public Relations, Legal, Accounting, and Sales. Beginning in fiscal 2025, similar structures have been progressively introduced at overseas Group companies, including sites that are critical to business continuity, to strengthen Group-wide response capabilities, including emergency decision-making and external communications.

The CSIRT has established operational manuals that define the expected impact of security incidents and the corresponding response procedures. It also conducts exercises based on these manuals and, when necessary, collaborates and shares information with external organizations.

In the event of a security incident, the Kurita Group operates on the premise of a coordinated response involving relevant departments, including not only identifying the cause and implementing countermeasures, but also depending on the circumstances, notifying customers and publicly disclosing relevant facts to stakeholders. To support such responses, we have established a response process covering detection, containment and temporary measures, investigation of root causes and identification of affected areas, consideration of response policies and coordination with external parties, recovery, and recurrence prevention.

In addition, we have defined action principles that include rapid initial response, Group-wide action in cases involving significant business impact, stakeholder-focused information disclosure, and the resumption of operations only after confirming that the causes of the incident have been eliminated.

Furthermore, as part of its routine activities, the CSIRT conducts regular exercises and reviews response procedures and communication frameworks, thereby enhancing the effectiveness of emergency response capabilities.

Metrics and Targets

Initiatives related to this section are managed through verification of the status of implementation based on relevant policies, guidelines, operational manuals, and other frameworks, as well as through continuous improvement driven by education and training, inspections, and reviews. At present, the Kurita Group has not established common quantitative metrics or targets for external disclosure. However, we will continue to strengthen information security and data protection across the Group by enhancing the visibility of our security measures and ensuring the effectiveness of the continuous improvement cycle (PDCA).

Third-Party Verification

To enhance the reliability of sustainability-related information, the Company obtains third-party assurance for selected environmental data. In connection with the Report, third-party verification was conducted by the Japan Quality Assurance Organization (JQA) for GHG emissions, energy consumption, water-related data, and waste-related data calculated based on fiscal 2024 performance data.

The verification was performed in accordance with internationally recognized assurance standards and based on the calculation methodologies established by the Company. The appropriateness of both the data subject to calculation and the calculation processes was confirmed.

Please note that performance data for fiscal 2025, which is the reporting period covered by the Report, are not subject to this third-party verification.

For details regarding the scope of verification and the assurance conclusions, please refer to the following Third-Party Verification Report. Third-party assurance for fiscal 2025 performance data is scheduled to be obtained in March 2027.

[Third-Party Verification Report](#) ▶



No.1811005242

Independent Verification Report on Environmental Information

To: Kurita Water Industries Ltd.

1. Objective and Scope

Japan Quality Assurance Organization (hereafter "JQA") was engaged by Kurita Water Industries Ltd. (hereafter "the Company") to provide an independent verification on "Kurita Group Environmental Information Calculation Report" (hereafter "the Report"). The content of our verification was to express our conclusion, based on our verification procedures, on whether the statement of information regarding the FY2024* GHG (greenhouse gases) emissions, energy consumption, five water-related subjects and five waste-related subjects in the Report was correctly measured and calculated, in accordance with the "GHG Emissions Calculation Rule Ver.6" and "Water and Waste Calculation Rule Ver.2" prepared by the Company (hereafter "the Rules"). The purpose of the verification is to evaluate the Report objectively and to enhance the credibility of calculation for GHG emissions and other environmental subjects in the Report.

*The fiscal year 2024 of the Company ended on March 31, 2025.

2. Procedures Performed

JQA conducted verification in accordance with "ISO 14064-3" for GHG emissions, and with "ISAE3000" for energy consumption, five water-related subjects and five waste-related subjects. The scope of this verification assignment covers CO₂ emissions from Scope 1 and Scope 2 (location-based and market-based), and Scope 3 GHG emissions (Category 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15), energy consumption, five water-related subjects and five waste-related subjects. The target gases for Scope1 and Scope2 were energy-derived CO₂ and dry ice only for non-energy-derived CO₂. The five water-related subjects in the Report are: 1)Total water withdrawal; 2)Total water discharge; 3)Total water consumption; 4)Total water recycling volume; 5)The total amount of water discharged into sewers, rivers, industrial parks, or wastewater treatment facilities of public organizations. The five waste-related subjects in the Report are: 1)Waste generated; 2)Industrial waste; 3)Industrial waste for final disposal; 4)Amount of recycled industrial waste and 5)Recycling rate. The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent of each environmental subjects in the Report. The organizational boundaries of this verification include the Company and its 60 affiliated companies.

Our verification procedures included:

- Confirming the integrated functions and the Rules prior to the on-site assessment.
- Holding on-site verification except for Scope 3, at the Company's 4 domestic sites: Shiga Office of Kurita Analysis Service Co., Ltd.; Oita Plant of Kuritec Service Co., Ltd.; Sagami-hara Branch of Kurita East Japan Co., Ltd.; and the Head Office of Kurita West Japan Co., Ltd. The location of sampling sites for on-site assessment was selected by the Company.
- On-site assessment to check the calculation boundaries and system; monitoring points for GHG and water-related data; waste emissions and disposal conditions; and activity and emission data.
- Confirming the Rules and verification of Scope 3. Checking calculation scenario and allocation method for Scope 3; monitoring and calculation system; and emissions 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 FY2024 GHG emissions and other environmental subjects in the Report is not materially correct, or has not been prepared in accordance with the Rules.

4. Consideration

The Company was responsible for preparing the Report, and JQA's responsibility was to conduct verification of GHG emissions and other environmental data 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
March 26, 2026



GRI Standard Index

This index presents disclosures based on GRI 1 (Foundation), GRI 2 (General Disclosures), GRI 3 (Material Topics), and the relevant Topic Standards.

Disclosure		Media	Location	Reference Information
GRI 2: General Disclosures 2021				
1. The organization and its reporting practices				
2-1	Organizational details	Kurita Group Website	Company Profile	-
2-2	Entities included in the organization's sustainability reporting	Sustainability Report 2026	Editorial Policy	
		MD&A and Consolidated Financial Statements	35. Subsidiaries and associates	
2-3	Reporting period, frequency and contact point	Sustainability Report 2026	Editorial Policy	-
		MD&A and Consolidated Financial Statements	Cover Page	
2-4	Restatements of information	Sustainability Report 2026	Materiality and Sustainability Management	Some environmental data have been retrospectively revised due to M&A activities, changes in the scope of data collection, and improvements in data accuracy.
2-5	External assurance	Sustainability Report 2026	Third-Party Verification	-
2. Activities and workers				
2-6	Activities, value chain and other business relationships	Kurita Group Website	Services	-
		Kurita Group Website	Industries	
		Kurita Group Website	Locations	
		Kurita Group Website	Procurement	
		Integrated Report 2026	Business Fields and Solutions	
		Sustainability Report 2026	Sustainable Procurement	
2-7	Employees	Kurita Group Website	ESG Data	-
2-8	Workers who are not employees	Kurita Group Website	ESG Data	-



GRI Standard Index

Disclosure		Media	Location	Reference Information
GRI 2: General Disclosures 2021				
3. Governance				
2-9	Governance structure and composition	Sustainability Report 2026	Materiality and Sustainability Management	—
		Integrated Report 2026	Corporate Governance Structure	
2-10	Nomination and selection of the highest governance body	Integrated Report 2026	Nominating Committee	—
		Kurita Group Website	Corporate Governance Policies	
2-11	Chair of the highest governance body	Integrated Report 2026	Corporate Governance Structure	—
		Kurita Group Website	Corporate Governance System	
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Report 2026	Materiality and Sustainability Management	—
		Sustainability Report 2026	Risk Management	
		Integrated Report 2026	Corporate Governance Structure	
		Kurita Group Website	Corporate Governance System	
2-13	Delegation of responsibility for managing impacts	Sustainability Report 2026	Materiality and Sustainability Management	—
		Sustainability Report 2026	Risk Management	
		Integrated Report 2026	Corporate Governance Structure	
		Kurita Group Website	Corporate Governance System	
2-14	Role of the highest governance body in sustainability reporting	Sustainability Report 2026	Materiality and Sustainability Management	—
2-15	Conflicts of interest	Kurita Group Website	Stock and Bond Information	—
		Kurita Group Website	Corporate Governance System	
2-16	Communication of critical concerns	Sustainability Report 2026	Business Ethics, Corporate Governance and Tax Transparency	—
		Sustainability Report 2026	Risk Management	
2-17	Collective knowledge of the highest governance body	Kurita Group Website	Corporate Governance Policies	—
		Kurita Group Website	Corporate Governance Report	
		Sustainability Report 2026	Materiality and Sustainability Management	



GRI Standard Index

Disclosure		Media	Location	Reference Information
GRI 2: General Disclosures 2021				
2-18	Evaluation of the performance of the highest governance body	Integrated Report 2026	The Board of Directors	—
2-19	Remuneration policies	Kurita Group Website	Corporate Governance Policies	—
		Integrated Report 2026	Compensation Committee	
2-20	Process to determine remuneration	Kurita Group Website	Corporate Governance Policies	—
		Kurita Group Website	Corporate Governance System	
		Integrated Report 2026	Compensation Committee	
2-21	Annual total compensation ratio	MD&A and Consolidated Financial Statements	36. Related parties (2) Compensation for key management personnel	—
4. Strategy, policies and practices				
2-22	Statement on sustainable development strategy	Integrated Report 2026	Message from the President	—
		Sustainability Report 2026	Toward Sustainable Growth Message from the Officer in Charge	
2-23	Policy commitments	Kurita Group Website	Philosophy	—
		Kurita Group Website	Policies & Terms	
		Kurita Group Website	Accordance with International Disclosure Standards	
2-24	Embedding policy commitments	Sustainability Report 2026	Materiality and Sustainability Management	—
		Sustainability Report 2026	Respect for Human Rights	
		Sustainability Report 2026	Environmental Management	
2-25	Processes to remediate negative impacts	Sustainability Report 2026	Respect for Human Rights	—
		Sustainability Report 2026	Business Ethics, Corporate Governance and Tax Transparency	
2-26	Mechanisms for seeking advice and raising concerns	Kurita Group Website	Kurita Group Code of Conduct	—
		Sustainability Report 2026	Respect for Human Rights	
		Sustainability Report 2026	Sustainable Procurement	



GRI Standard Index

Disclosure		Media	Location	Reference Information
GRI 2: General Disclosures 2021				
2-27	Compliance with laws and regulations	Kurita Group Website	ESG Data	—
		Sustainability Report 2026	Business Ethics, Corporate Governance and Tax Transparency	
2-28	Membership associations	Sustainability Report 2026	Climate Change and Decarbonization Strategy / TCFD Report	—
		Sustainability Report 2026	Water Resource Management and Response to Water Risk	
		Sustainability Report 2026	Biodiversity Conservation / TNFD Report	
5. Stakeholder engagement				
2-29	Approach to stakeholder engagement	Sustainability Report 2026	Stakeholder Engagement	—
2-30	Collective bargaining agreements	Sustainability Report 2026	Labor Practices	—
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	Sustainability Report 2026	Materiality and Sustainability Management	—
3-2	List of material topics	Sustainability Report 2026	Materiality and Sustainability Management	—
3-3	Management of material topics	Sustainability Report 2026	Materiality and Sustainability Management	—
GRI 101: Biodiversity 2024				
101-1	Policies to halt and reverse biodiversity loss	Sustainability Report 2026	Biodiversity Conservation / TNFD Report	—
101-2	Management of biodiversity impacts	Sustainability Report 2026	Biodiversity Conservation / TNFD Report	—
101-3	Access and benefit-sharing	—	—	—
101-4	Identifying biodiversity impacts	Sustainability Report 2026	Biodiversity Conservation / TNFD Report	—
101-5	Locations with biodiversity impacts	Sustainability Report 2026	Biodiversity Conservation / TNFD Report	—
101-6	Direct drivers of biodiversity loss	Sustainability Report 2026	Biodiversity Conservation / TNFD Report	—
101-7	Changes in the state of biodiversity	—	—	—
101-8	Ecosystem services	Sustainability Report 2026	Biodiversity Conservation / TNFD Report	—



GRI Standard Index

Disclosure		Media	Location	Reference Information
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	MD&A and Consolidated Financial Statements	Management's Discussion and Analysis>1. Business Results	—
201-2	Financial implications and other risks and opportunities due to climate change	Sustainability Report 2026	Climate Change and Decarbonization Strategy / TCFD Report	—
201-3	Defined benefit plan obligations and other retirement plans	Sustainability Report 2026	Labor Practices	—
		MD&A and Consolidated Financial Statements	3. Significant Accounting Policies	—
201-4	Financial assistance received from government	—	—	—
GRI 202: Market Presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	—	—	—
202-2	Proportion of senior management hired from the local community	—	—	—
GRI 203: Indirect Economic Impacts 2016				
203-1	Infrastructure investments and services supported	—	—	—
203-2	Significant indirect economic impacts	Sustainability Report 2026	Community Engagement and Social Contribution	—
GRI 204: Procurement Practices 201				
204-1	Proportion of spending on local suppliers	Sustainability Report 2026	Sustainable Procurement	—
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	Sustainability Report 2026	Business Ethics, Corporate Governance and Tax Transparency	—
205-2	Communication and training about anti-corruption policies and procedures	Sustainability Report 2026	Business Ethics, Corporate Governance and Tax Transparency	—
205-3	Confirmed incidents of corruption and actions taken	Kurita Group Website	ESG Data	—
GRI 206: Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Kurita Group Website	ESG Data	—
GRI 207: Tax 2019				
207-1	Approach to tax	Sustainability Report 2026	Business Ethics, Corporate Governance and Tax Transparency	—
		Kurita Group Website	Kurita Group Code of Conduct	—
207-2	Tax governance, control, and risk management	Sustainability Report 2026	Business Ethics, Corporate Governance and Tax Transparency	—
207-3	Stakeholder engagement and management of concerns related to tax	Sustainability Report 2026	Business Ethics, Corporate Governance and Tax Transparency	—
207-4	Country-by-country reporting	Kurita Group Website	Tax Policy	—



GRI Standard Index

Disclosure		Media	Location	Reference Information
GRI 301: Materials 2016				
301-1	Materials used by weight or volume	Kurita Group Website	ESG Data	—
301-2	Recycled input materials used	Kurita Group Website	ESG Data	—
301-3	Reclaimed products and their packaging materials	Sustainability Report 2026	Sustainable Products and Services	—
		Kurita Group Website	ESG Data	—
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	Kurita Group Website	ESG Data	—
302-2	Energy consumption outside of the organization	Kurita Group Website	ESG Data	—
302-3	Energy intensity	Kurita Group Website	ESG Data	—
302-4	Reduction of energy consumption	Sustainability Report 2026	Climate Change and Decarbonization Strategy / TCFD Report	—
		Kurita Group Website	ESG Data	—
302-5	Reductions in energy requirements of products and services	Sustainability Report 2026	Materiality and Sustainability Management	—
GRI 303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	Sustainability Report 2026	Water Resource Management and Response to Water Risk	—
303-2	Management of water discharge-related impacts	Sustainability Report 2026	Environmental Management	—
303-3	Water withdrawal	Kurita Group Website	ESG Data	—
303-4	Water discharge	Kurita Group Website	ESG Data	—
303-5	Water consumption	Kurita Group Website	ESG Data	—



GRI Standard Index

Disclosure		Media	Location	Reference Information
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	Kurita Group Website	ESG Data	—
305-2	Energy indirect (Scope 2) GHG emissions	Kurita Group Website	ESG Data	—
305-3	Other indirect (Scope 3) GHG emissions	Kurita Group Website	ESG Data	—
305-4	GHG emissions intensity	Kurita Group Website	ESG Data	—
305-5	Reduction of GHG emissions	Sustainability Report 2026	Materiality and Sustainability Management	—
		Kurita Group Website	ESG Data	—
305-6	Emissions of ozone-depleting substances (ODS)	Kurita Group Website	ESG Data	—
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Kurita Group Website	ESG Data	—
GRI 306: Waste 2020				
306-1	Waste generation and significant waste-related impacts	Sustainability Report 2026	Circular Economy and Waste Management	—
306-2	Management of significant waste-related impacts	Sustainability Report 2026	Circular Economy and Waste Management	—
306-3	Waste generated	Kurita Group Website	ESG Data	—
306-4	Waste diverted from disposal	Kurita Group Website	ESG Data	—
306-5	Waste directed to disposal	Kurita Group Website	ESG Data	—
GRI 308: Supplier Environmental Assessment 2016				
308-1	New suppliers that were screened using environmental criteria	Sustainability Report 2026	Sustainable Procurement	—
308-2	Negative environmental impacts in the supply chain and actions taken	Sustainability Report 2026	Sustainable Procurement	—



GRI Standard Index

Disclosure		Media	Location	Reference Information
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	Kurita Group Website	ESG Data	—
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Sustainability Report 2026	Labor Practices	—
401-3	Parental leave	Sustainability Report 2026	Labor Practices	—
		Kurita Group Website	ESG Data	—
GRI 402: Labor/Management Relations 2016				
402-1	Minimum notice periods regarding operational changes	Sustainability Report 2026	Labor Practices	—
GRI 403: Occupational Health and Safety 2018				
403-1	Occupational health and safety management system	Sustainability Report 2026	Occupational Health and Safety	—
403-2	Hazard identification, risk assessment, and incident investigation	Sustainability Report 2026	Occupational Health and Safety	—
403-3	Occupational health services	Sustainability Report 2026	Occupational Health and Safety	—
403-4	Worker participation, consultation, and communication on occupational health and safety	Sustainability Report 2026	Occupational Health and Safety	—
403-5	Worker training on occupational health and safety	Sustainability Report 2026	Occupational Health and Safety	—
403-6	Promotion of worker health	Sustainability Report 2026	Occupational Health and Safety	—
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report 2026	Occupational Health and Safety	—
403-8	Workers covered by an occupational health and safety management system	Sustainability Report 2026	Occupational Health and Safety	—
403-9	Work-related injuries	Sustainability Report 2026	Occupational Health and Safety	—
		Kurita Group Website	ESG Data	—
403-10	Work-related ill health	Sustainability Report 2026	Occupational Health and Safety	—



GRI Standard Index

Disclosure		Media	Location	Reference Information
GRI 404: Training and Education 2016				
404-1	Average hours of training per year per employee	Kurita Group Website	ESG Data	—
404-2	Programs for upgrading employee skills and transition assistance programs	Sustainability Report 2026	Human Resource Development and Skills Development	—
404-3	Percentage of employees receiving regular performance and career development reviews	Kurita Group Website	ESG Data	—
GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	Sustainability Report 2026	Diversity, Equity and Inclusion (DE&I)	—
		Kurita Group Website	ESG Data	
405-2	Ratio of basic salary and remuneration of women to men	Kurita Group Website	ESG Data	—
GRI 406: Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	Sustainability Report 2026	Respect for Human Rights	—
		Kurita Group Website	ESG Data	
GRI 407: Freedom of Association and Collective Bargaining 2016				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	—	—	—
GRI 408: Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	Sustainability Report 2026	Respect for Human Rights	—
GRI 409: Forced or Compulsory Labor 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainability Report 2026	Respect for Human Rights	—
GRI 410: Security Practices 2016				
410-1	Security personnel trained in human rights policies or procedures	—	—	—
GRI 411: Rights of Indigenous Peoples 2016				
411-1	Incidents of violations involving rights of indigenous peoples	—	—	—



GRI Standard Index

Disclosure		Media	Location	Reference Information
GRI 413: Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	Sustainability Report 2026	Community Engagement and Social Contribution	—
413-2	Operations with significant actual and potential negative impacts on local communities	—	—	—
GRI 414: Supplier Social Assessment 2016				
414-1	New suppliers that were screened using social criteria	Sustainability Report 2026	Sustainable Procurement	—
414-2	Negative social impacts in the supply chain and actions taken	Sustainability Report 2026	Respect for Human Rights	—
GRI 415: Public Policy 2016				
415-1	Political contributions	Kurita Group Website	ESG Data	—
GRI 416: Customer Health and Safety 2016				
416-1	Assessment of the health and safety impacts of product and service categories	Sustainability Report 2026	Customer Responsibility	—
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Kurita Group Website	ESG Data	—
GRI 417: Marketing and Labeling 2016				
417-1	Requirements for product and service information and labeling	Sustainability Report 2026	Management of Chemicals in Products	—
417-2	Incidents of non-compliance concerning product and service information and labeling	Kurita Group Website	ESG Data	—
417-3	Incidents of non-compliance concerning marketing communications	Kurita Group Website	ESG Data	—
GRI 418: Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Kurita Group Website	ESG Data	—

SASB Standards Index

The Company's SASB disclosures are primarily based on the Chemicals (RT-CH) Standard, while also referring to the Industrial Machinery & Goods (RT-IG) Standard as a supplementary reference where appropriate.

General Issue Category	Topic	Accounting Metric	Code	Publication	Disclosure status and reference location
Greenhouse Gas Emissions	Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	RT-CH-110a.1	Kurita Group Website	ESG Data > Climate Change and Decarbonization Strategy
		Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	RT-CH-110a.2	Sustainability Report 2026	Materiality and Sustainability Management > Contribute to the Realization of a Decarbonized Society
				Sustainability Report 2026	Climate Change and Decarbonization Strategy / TCFD Report > Strategy
Air Quality	Air Quality	Air emissions of the following pollutants (1) NO _x (excluding N ₂ O) (2) SO _x (3) Volatile organic compounds (VOCs) (4) Hazardous air pollutants (HAPs)	RT-CH-120a.1	(1)(2)(3)Kurita Group Website (4) —	(1)(2)(3)ESG Data > Chemical Substance Management (4) —
Energy Management	Energy Management	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable (4) Total self-generated energy	RT-IG-130a.1 RT-CH-130a.1	Kurita Group Website	(1)(3)ESG Data > Climate Change and Decarbonization Strategy (2)(4) —
Water & Wastewater Management	Water Management	(1) Total water withdrawn, (2) Total water consumed, percentage of each in regions with high or extremely high baseline water stress	RT-CH-140a.1	Kurita Group Website	(1)(2)ESG Data > Water Resource Management and Response to Water Risk
		Number of incidents of non-compliance associated with water quality permits, standards, and regulations	RT-CH-140a.2	Kurita Group Website	ESG Data > Business Ethics
		Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	Sustainability Report 2026	Water Resource Management and Response to Water Risk > Strategy and Risk Management
				Sustainability Report 2026	Biodiversity Conservation/ TNFD Report > Risk and Impact Management
Hazardous Waste Management	Hazardous Waste Management	(1) Amount of hazardous waste generated (2) Percentage recycled	RT-CH-150a.1	Kurita Group Website	ESG Data / Circular Economy and Waste Management
Human Rights and Community Relations	Community Relations	Discussion of engagement processes to manage risks and opportunities associated with community interests	RT-CH-210a.1	Sustainability Report 2026	Stakeholder Engagement
				Sustainability Report 2026	Biodiversity Conservation/ TNFD Report > Risk and Impact Management
				Sustainability Report 2026	Community Engagement and Social Contribution 2. Strategy
Workforce Health & Safety	Workforce Health & Safety	(1) Total recordable incident rate (TRIR) (2) Fatality rate, and (3) Near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	RT-CH-320a.1 RT-IG-320a.1	(1)(2)Kurita Group Website (3) —	(1)(2)ESG Data Occupational Health and Safety (3) —
		Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long term (chronic) health risks	RT-CH-320a.2	Sustainability Report 2026	Occupational Health and Safety and Health & Productivity Management > Strategy



SASB Standards Index

General Issue Category	Topic	Accounting Metric	Code	Publication	Disclosure status and reference location
Product Design & Lifecycle Management	Fuel Economy & Emissions in Use-phase	Sales-weighted fleet fuel efficiency for medium- and heavy-duty vehicles	RT-IG-410a.1	—	N/A: We don't sell medium- and heavy-duty vehicles
		Sales-weighted fuel efficiency for non-road equipment	RT-IG-410a.2	—	—
		Sales-weighted fuel efficiency for stationary generators	RT-IG-410a.3	—	N/A: We don't sell stationary generators
		Sales-weighted emissions of (1) Nitrogen oxides (NOx) (2) Particulate matter (PM) for: (a) Marine diesel engines, (b) Locomotive diesel engines, (c) On-road medium- and heavy-duty engines, and (d) Other non-road diesel engines	RT-IG-410a.4	—	—
	Product Design for Use-phase Efficiency	Revenue from products designed for use-phase resource efficiency	RT-CH-410a.1	—	—
	Safety & Environmental Stewardship of Chemicals	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances (2) Percentage of such products that have undergone a hazard assessment	RT-CH-410b.1	—	—
		Discussion of strategy to (1) Manage chemicals of concern and (2) Develop alternatives with reduced human or environmental impact	RT-CH-410b.2	(1)Sustainability Report 2026 (2)Sustainability Report 2026	(1)Chemical Substance Management (2)Management of Chemicals in Products > Risk Management
	Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)	RT-CH-410c.1	—	N/A: We don't sell GMOs
Materials Sourcing and Efficiency	Materials Sourcing	Description of the management of risks associated with the use of critical materials	RT-IG-440a.1	Sustainability Report 2026	Sustainable Procurement > Risk Management
	Remanufacturing Design & Services	Revenue from remanufactured products and remanufacturing services	RT-IG-440b.1	—	—
Management of the Legal & Regulatory Environment	Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry	RT-CH-530a.1	—	—
Critical Incident Risk Management	Operational Safety, Emergency Preparedness & Response	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	RT-CH-540a.1	—	—
		Number of transport incidents	RT-CH-540a.2	—	—

Activity Metrics

Activity Metrics	Code	Publication	Disclosure status and reference location
Number of units produced by product category	RT-IG-000.A	—	—
Number of employees	RT-IG-000.B	Kurita Group Website	ESG Data > Human Capital Management
Production by reportable segment	RT-CH-000.A	—	—