

## Independent Assurance Statement

September 13, 2023

Mr. Naoki Ono  
Chief Executive Officer  
Mitsubishi Materials Corporation

### 1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by Mitsubishi Materials Corporation (“the Company”) to provide limited assurance on the Company’s Performance Indicators (covered indicators are listed in the appendix) reported on Sustainability Report 2023 (Archive Edition). The purpose of this process is to express our conclusion on whether the Performance Indicators were calculated in accordance with the Company’s standards. The Company’s management is responsible for calculating the Performance Indicators. Our responsibility is to independently carry out a limited assurance engagement and to express our assurance conclusion.

### 2. Procedures Performed

We conducted our assurance engagement in accordance with International Standard on Assurance Engagement 3000 (ISAE 3000) and International Standard on Assurance Engagement 3410 (ISAE 3410). The key procedures we carried out included:

- Interviewing the Company’s responsible personnel to understand the Company’s standards
- Reviewing the Company’s standards
- On-site inspection of business sites
- Performing cross-checks on a sample basis and performing a recalculation to determine whether the Performance Indicators were calculated in accordance with the Company’s standards.

### 3. Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the Performance Indicators have not been calculated in all material respects in accordance with the Company’s standards.

We have no conflict of interest relationships with the Company.



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## (Appendix) Lists of Performance Indicators

Themes		Results (From April 1, 2022 to March 31, 2023)	
		Non-consolidated	Consolidated
Energy input		10.0 PJ	29.4 PJ
Greenhouse gas emissions (Scope 1, 2, 3)	Scope1	176 thousand t·CO <sub>2</sub> e	919 thousand t·CO <sub>2</sub> e
	Scope2 (market-based)	361 thousand t·CO <sub>2</sub> e	997 thousand t·CO <sub>2</sub> e
	Scope3 (categories 1,2,3,4,5,6,7,9,10,12,15 total)	7.74 million t·CO <sub>2</sub> e	12.0 million t·CO <sub>2</sub> e
Percentage of recycled raw materials used		13.4%	13.7%
Raw material input		1.26 million t	4.02 million t
Water intake	Total water intake (including Brackish surface water/Seawater)	94.7 million m <sup>3</sup>	355 million m <sup>3</sup>
	Fresh water intake	11.4 million m <sup>3</sup>	43.6 million m <sup>3</sup>
Water discharged	Total water discharged (including discharged into the sea)	94.9 million m <sup>3</sup>	356 million m <sup>3</sup>
	Water discharged (excluding discharged into the sea)	9.53 million m <sup>3</sup>	33.4 million m <sup>3</sup>
Volume of industrial waste		11.3 thousand t	44.8 thousand t
SOx, NOx, soot and dust emissions	SOx	882 t	2.68 thousand t
	NOx	220 t	867 t
	Soot and dust	15 t	165 t
Emissions into water	BOD	173 t	283 t
	COD	22.3 t	316 t
	Nitrogen	144 t	287 t
Chemicals (subject to PRTR) released and transferred	Amount released into	40.7 t	182 t
	Amount transferred to	36.7 t	186 t
Number of employees (full-time equivalent)		5,450	18,576
Percentage of paid leave taken (Non-consolidated union member)		87.3 %	-
Number of employees taking maternity leave		16	-
Number of employees taking childcare leave		103	-
Rates of childcare leave taken by male employees		61.3 %	-
Number of employees taking caregiving leave		2	-
Percentage of employees with disabilities		2.31 %	-
Percentage of employees who left the company for their own reasons		2.51 %	-
Tier 1 process safety events (PSEs) per million hours based on CCPS definition		0 case	-
Education*1	Annual total hours of training (aggregated)	118,565 hours	198,567 hours
	Number of participants in compliances education and training program (aggregated)	-	21,214 (Group companies)
Themes		Results (From January 1 to December 31, 2022)	
		Non-consolidated	Subcontractors
Occupational accident frequency rate	LTIFR	0.38	0.66
	TRIFR	2.30	2.61
Themes		Results (as of March 31, 2023)	
		Non-consolidated	Consolidated
Percentage of female employees		13.1 %	-
Themes		Results (as of April 1, 2023)	
		Non-consolidated	Consolidated
Number of graduate recruitments		169	-
Percentage of women in management positions		2.61 %	-

\*1 Number of group companies to which employees receiving education and training belonged: 38 companies