【Revised October 2026】

In response to feedback received from a third-party organization during the verification of FY2025 GHG emissions, we revised the FY2025 Scope 3 Categories 1, 2, and 3 emissions. As the revisions to Categories 2 and 3 emissions were considered significant, we revised Scope 3 Categories 2 and 3 emissions retroactively to FY2021, the base year for the Kuraray Group's GHG emissions reduction targets. The results of the revisions and details of the changes are shown in the table below. (Figures revised in October 2026 are shown in red.)

Table: Scope 3 Emissions After the October 2026 Revision

(Unit: thousand tons - CO_2e)

	2021	2022	2023	2024	2025
1. Purchased Goods and Services	3,630	3,581	3,506	3,268	3,301
2. Capital Goods	119	165	362	276	190
3. Fuel- and Energy-Related Activities (not included in Scope 1 or Scope 2)	468	465	449	479	493
4. Upstream Transportation and Distribution	290	326	318	299	261
5. Waste Generated in Operations	78	78	58	68	54
6. Business Travel	1	2	2	2	2
7. Employee Commuting	4	4	5	5	5
Scope 3 Total	4,590	4,621	4,700	4,397	4,306

* Due to rounding, totals may not necessarily agree with the sum of the individual figures.

Revisions to Scope 3 Category 1 emissions for FY2025

- Revision of emission factors (Increase in Category 1)

Revisions to Scope 3 Category 2 and Category 3 emissions for FY2021–FY2025

- Review of emission factors (Increase in Category 2 and Decrease in Category 3)

Table: Scope 3 Emissions Before the October 2026 Revision

(Unit: thousand tons - CO_2e)

	2021	2022	2023	2024	2025
1. Purchased Goods and Services	3,630	3,581	3,506	3,268	3,256
2. Capital Goods	133	157	344	263	180
3. Fuel- and Energy-Related Activities (not included in Scope 1 or Scope 2)	546	549	534	574	592
4. Upstream Transportation and Distribution	290	326	318	299	261
5. Waste Generated in Operations	78	78	58	68	54
6. Business Travel	1	2	2	2	2
7. Employee Commuting	4	4	5	5	5
Scope 3 Total	4,682	4,697	4,767	4,479	4,350

* Due to rounding, totals may not necessarily agree with the sum of the individual figures.

【Revised March 2026】

In light of feedback received from a third-party organization during the preparation process for obtaining voluntary assurance of GHG emissions, we improved the accuracy of the underlying activity data and emission factors. We also expanded the scope of calculation. As a result of these improvements, starting in 2024, the Kuraray Group implemented retroactive revisions back to 2021, which served as the base year for its Group's GHG emissions reduction targets. The results of the revision and details of the changes are shown in the table below.

Table: Breakdown of Revisions to Scope 3 Emissions (Revised March 2026)

(Unit: thousand tons - CO_2e)

	2021	2022	2023	2024
Scope3 Category1: Purchased Goods and Services				
Current	2,941	2,872	2,544	3,062
Review of emissions from some raw materials	- 299	- 283	- 251	- 418
Boundary expansion	+1,710	+1,536	+1,881	+1,462
Emission factor updates	- 722	- 544	- 668	- 838
After Revised	**3,630**	**3,581**	**3,506**	**3,268**
Scope3 Category4: Upstream Transportation and Distribution				
Current	264	284	250	277
Boundary expansion	+26	+42	+68	+22
After Revised	**290**	**326**	**318**	**299**
Scope3 Total				
Current	3,967	3,946	3,737	4,251
Revised Total	+715	+751	+1,030	+228
After Revised	**4,682**	**4,697**	**4,767**	**4,479**

Key Revisions to Scope 3 Emissions (Categories 1 and 4)

・Review of emissions for certain raw materials (Decrease in Category 1)

・Expansion of purchased products and services included in the calculation (Increase in Category 1)

・Revision of emission factors (Decrease in Category 1)

・Revision of Category 4 emissions associated with the expansion of Category 1 calculation boundaries (Increase in Category 4

Table: Scope 1 and 2 Emissions Before the March 2026 Revisions

(Unit: thousand tons - CO_2e)

	2021	2022	2023	2024
1. Purchased Goods and Services	2,941	2,872	2,544	3,062
2. Capital Goods	133	157	344	263
3. Fuel- and Energy-Related Activities (not included in Scope 1 or Scope 2)	546	549	534	574
4. Upstream Transportation and Distribution	264	284	250	277
5. Waste Generated in Operations	78	78	58	68
6. Business Travel	1	2	2	2
7. Employee Commuting	4	4	5	5
Scope 3 Total	**3,967**	**3,946**	**3,737**	**4,251**

* Due to rounding, totals may not necessarily agree with the sum of the individual figures.

End