

LRQA Independent Assurance Statement

Relating to KYOCERA Corporation's environmental and social data within its Integrated Report 2026 and Sustainability Website for the Fiscal Year 2025

This Assurance Statement has been prepared for KYOCERA Corporation in accordance with our contract but is intended for the readers of this report.

Terms of Engagement

LRQA Limited (LRQA) was commissioned by KYOCERA Corporation ("the Company") to provide independent assurance on its disclosure information on KYOCERA Group's Environmental and social data within its Integrated Report 2026 and Sustainability Website ("the report") for the fiscal year 2025, that is, from 1 April 2025 to 31 March 2026 against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using ISAE 3000 (Revised) and ISO 14064 - Part 3:2019 for GHG emissions.

Our assurance engagement covered the operations and activities of the Company and its consolidated subsidiaries in Japan and overseas^{1 2} and specifically the following requirements:

- Verifying conformance with the company's reporting procedures in accordance with the GHG Protocol
- Evaluating the accuracy and reliability of data for the selected indicators listed below: ³

Environmental^{1,3}

- Scope 1 GHG emissions (tonnes CO₂e)
Energy sources / non-Energy sources.
- Scope 2 GHG emissions (tonnes CO₂e) [Market-based]
Electricity / Steam, Warm water
- Scope 2 GHG emissions (tonnes CO₂e) [Location-based]
- Scope 3 GHG emissions (Category 1, 2) (tonnes CO₂e)
- Total energy consumption (MWh)
- Non-renewable energy amount (MWh)
- Renewable energy amount (MWh)
- Amount of water consumption (10³ m³)
Total water intake / City water intake / Groundwater intake / Industrial water intake
- Amount of water discharge (10³ m³)
- Total Waste Discharged (tonnes)
Hazardous Waste Discharged (tonnes)
Non-Hazardous Waste Discharged (tonnes)

Social^{2,3}

- Percentage of female managers
- Rate of male employees using the parental leave system
- Gender wage gaps (All employees, Full-time employees, Part-time employees and Fixed-term employees)
- Number of fatal accidents
- Lost time accident rate

¹ For Scope 1 and Scope 2 GHG emissions, water consumption and discharge, industrial waste and hazardous waste, the reporting boundary is the production sites in Kyocera Group both inside and outside Japan (89 sites)

² For LIFR and No. of fatality, the reporting boundary is the KYOCERA Corporation and domestic 6 group companies. And, for the percentage of female managers, the reporting boundary is the Kyocera Corporation.

³ LRQA undertook a limited assurance engagement of the data marked with "✓" within Integrated Report 2026 and the Sustainability Website.

Our assurance engagement excluded the data and information of the Company's suppliers, contractors and any third-parties mentioned in the report.

LRQA's responsibility is only to the Company. LRQA disclaims any liability or responsibility to others as explained in the end footnote. The Company's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the report has been approved by, and remains the responsibility of the Company.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the Company has not, in all material respects:

- Met the requirements of the criteria listed above
- Disclosed accurate and reliable sustainability related information, environmental and social data

The opinion expressed is formed on the basis of a limited level of assurance⁴ and at the materiality of the professional judgement of the verifier.

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with ISAE 3000 (Revised) and ISO 14064-3:2019. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- Auditing the Company's data management systems to confirm that there were no significant errors, omissions or misstatements in the report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal verification;
- Interviewing with those key people responsible for compiling the data and drafting the report;
- Sampling datasets and traced activity data back to primary levels;
- Verifying the historical Environmental and Social data / records for the fiscal year 2025; and
- Visiting Kagoshima-Sendai plant and Shiga-Yasu plant of KYOCERA Corporation to confirm the data collection processes, record management practices, and to physically check their facilities and monitoring points.

Observations

Further observations and findings, made during the assurance engagement, are:

- Organizations are expected to continue maintaining their management systems for environmental and social data and to further improve the accuracy and reliability of their data and information.

LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021-1 *Conformity assessment – Requirements for bodies providing audit and certification of management systems – Part1: Requirements* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

⁴ The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

This verification is the only work undertaken by LRQA for the Company and as such does not compromise our independence or impartiality.

Dated: 1 July 2026



Jun Yasumoto
LRQA Lead Verifier



Kazuyori Yukinaka
LRQA Technical Reviewer

On behalf of LRQA Limited
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LRQA reference: YKA00001069

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