



# LRQA Independent Assurance Statement

Relating to KYOCERA Corporation's Sustainability Activities within its Integrated Report 2024 and Sustainability Website for the Fiscal Year 2024

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 Sustainability Activities within its Integrated Report 2024 and Sustainability Website ("the report") for the fiscal year 2024, that is, from 1 April 2023 to 31 March 2024, against the assurance criteria below to a moderate level of assurance and materiality of the professional judgement of the verifier using AA1000 ASSURANCE STANDARD v3 Type 2.

Our assurance engagement covered the operations and activities of the Company and its consolidated subsidiaries in Japan and overseas<sup>1 2</sup> and specifically the following requirements:

- Verifying conformance with AA1000 ACCOUNTABILITY PRINCIPLES 2018;
- Verifying conformance with the Company's reporting methodologies for the selected dataset; and
- Evaluating the accuracy and reliability of data for the selected indicators listed below: <sup>3</sup>

### Sustainability related disclosures

- Sustainability Activities disclosure information

### Environmental <sup>4</sup>

- Scope 1 GHG emissions (tonnes CO<sub>2</sub>e)  
Energy oriented and Non-energy oriented
- Scope 2 GHG emissions [Mainly Market-based] (tonnes CO<sub>2</sub>)  
Electricity, Steam and Heated water oriented
- Scope 2 GHG emissions [Location-based] (tonnes CO<sub>2</sub>)
- Scope 3 GHG emissions (Category 1) (tonnes CO<sub>2</sub>e)  
Category 1 and Category 2
- Total energy consumption (MWh)
- Total non-renewable energy consumption and Total non-renewable energy consumption (MWh)
- Amount of water consumption and discharge (m<sup>3</sup>)
- Industrial Waste Discharged (tonnes)
- Hazardous Waste Discharged (tonnes)
- VOC atmospheric emissions (tonnes) and VOC handling volumes (tonnes) <sup>5</sup>

<sup>1</sup> For Scope 1 and Scope 2 GHG emissions, energy consumptions, water consumption and discharge, industrial waste and hazardous waste, the reporting boundary is the production sites in Kyocera Group both inside and outside Japan (90 sites). For VOC emissions, the reporting boundary is the production sites in Kyocera Group in Japan (20 sites). For Scope 3 GHG emissions, the reporting boundary is the production sites in Kyocera Group in global.

<sup>2</sup> For Number of employees, the reporting boundary is the production sites in Kyocera Group in global. For Number of fatal accidents, Lost time accident rate, Occupational disease rate, the reporting boundary is the KYOCERA Corporation and domestic group companies. And, for the percentage of female managers, Rate of male employees using the parental leave system and Gender wage gaps, the reporting boundary is the Kyocera Corporation.

<sup>3</sup> LRQA undertook a limited assurance engagement of the data marked with "✓" within Integrated Report 2024 and the Sustainability Website.

<sup>4</sup> GHG quantification is subject to inherent uncertainty.

<sup>5</sup> Target 20 substances is specified by 4 groups of electrical and electronic (Isopropyl alcohol, Toluene, Acetone, Butyl acetate, Methanol, Xylene, Methyl ethyl ketone, Dichloromethane, Styrene, Ethanol, Ethylbenzene, Tetrahydrofuran, 1-methoxy-2-propanol, n-Butanol, Chloroform, Methyl isobutyl ketone, n-Heptane, Ethyl acetate, Trichloroethylene, and Cyclohexane.



### Social

- Number of employees and gender demographics
- 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
- Occupational disease rate

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:

- Conformed with AA1000 ACCOUNTABILITY PRINCIPLES 2018
- 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 moderate level of assurance<sup>6</sup> and at the materiality of the professional judgement of the verifier.

### **LRQA's Approach**

LRQA's assurance engagements are carried out in accordance with AA1000 ASSURANCE STANDARD v3 Type 2. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

#### Sustainability related disclosures

- Reviewing the Company's process for identifying and determining stakeholders to confirm that all the related stakeholders are captured;
- Assessing the Company's process for identifying and determining material issues to confirm that the right issues were included in their report;
- Reviewing the Company's approach to stakeholder engagement process to confirm that engagement related to issues raised by stakeholders is implemented;
- Verifying the Company's KPI determination and the monitoring process and information disclosure methodologies to confirm that sustainability performances to impact on environment and social are monitored and disclosed; and
- Interviewing with the senior management for verifying sustainability commitments.

#### Environmental and Social data

- 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;

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<sup>6</sup> The extent of evidence-gathering for a moderate level assurance engagement is less than for a reasonable assurance engagement. Moderate level assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a moderate level of assurance engagement is lower than the assurance that would have been obtained had a high level assurance engagement been performed.



- Sampling datasets and traced activity data back to primary levels;
- Verifying the historical Environmental and Social data / records for the fiscal year 2024; and
- Visiting Kyoto Ayabe plant and Kagoshima Sendai 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:

- **Inclusivity**  
The Company's policy is multi-stakeholder responsive, with five key stakeholder groups - customers, employees, shareholders/investors, suppliers and local communities - and a commitment statement is made by top management. No major stakeholder groups were found to be excluded from the company's identified stakeholders.
- **Materiality**  
The Company is addressing sustainability-related social issues by promoting sustainability initiatives at management level and linking them to its business strategies. No material aspects of sustainability-related social agendas were found to be excluded.
- **Responsiveness**  
The Company has processes in place to understand the interests of the five identified stakeholders and respond to each of them individually. No situations were found where no engagement had taken place with the Company's identified stakeholders. Further dialogue with foreign stakeholders is expected to be enhanced.
- **Impact**  
The Company has established a system for collecting and disclosing information on sustainability performance. The Company discloses information on sustainability through its integrated report and website, and third-party assurance is provided to ensure the reliability of information of interest to stakeholders.

### 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.

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

Signed

Dated: 19 July 2024

Jun Yasumoto  
LRQA Lead Verifier (Environment)  
On behalf of LRQA Limited

Takashi Odamura  
LRQA Lead Verifier (AA1000 ACCOUNTABILITY PRINCIPLES, Social)

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