SUSA
Sustainability Accounting Co.,Ltd.

Independent Practitioner's Limited Assurance Report

September 3, 2026

Mr. Tetsuya Tanaka
Chief Executive Officer
Mitsubishi Material 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 2026. 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 Engagements 3000 (ISAE 3000) and International Standard on Assurance Engagements 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
- Performing cross-checks on a sample basis and performing recalculation to determine whether the Performance Indicators were calculated in accordance with the Company's standards
- On-site inspection of business sites.

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 with the Company.

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(Appendix) List of Performance Indicators

Themes		Results (Fiscal Year ended March 31, 2026)	
		Non-consolidated	Consolidated*1
Energy input		6.71 PJ	15.3 PJ
Greenhouse gas emissions (Scope 1, 2, 3)	Scope 1	298 thousand t-CO_2e	780 thousand t-CO_2e
	Scope 2 (market-based)	129 thousand t-CO_2e	276 thousand t-CO_2e
	Scope 3 (categories 1,2,3,4,5,6,7,9,10,12,15 total)	7.22 million t-CO_2e	9.82 million t-CO_2e
Scope 1 + 2 (covered by SPT*2)		–	636 thousand t-CO_2e
Percentage of electricity from renewable energy sources (covered by SPT*2)		–	45 %
Percentage of recycled raw materials used		15.6 %	21.5 %
Raw material input		1.22 million t	2.40 million t
Water intake	Total water intake (including Brackish surface water/Seawater)	97.2 million m^3	222 million m^3
	Fresh water intake	10.8 million m^3	41.8 million m^3
Water discharged	Total water discharged (including water discharged into the sea)	96.3 million m^3	219 million m^3
	Water discharged (excluding water discharged into the sea)	8.54 million m^3	26.9 million m^3
Water consumption		–	3.68 million m^3
Water consumption from areas of water stress		–	70 thousand m^3
Volume of industrial waste		7.17 thousand t	36.7 thousand t
SOx, NOx, Soot and dust emissions	SOx	878 t	1.22 thousand t
	NOx	228 t	606 t
	Soot and dust	16 t	38 t
Emissions into water	BOD	154 t	199 t
	COD	18.4 t	296 t
	Nitrogen	162 t	238 t
Chemicals (subject to PRTR) released or transferred	Amount released	34 t	280 t
	Amount transferred	57 t	166 t
Number of employees taking childcare leave		126	–
Percentage of male employees to take childcare leave		81.5 %	–
Percentage of employees with disabilities (as of March 31, 2026)		3.0 %	–
Percentage of women in management positions (as of April 1, 2026)		4.6 %	–

Themes		Results (From January 1 to December 31, 2025)	
		Non-consolidated	Subcontractors
Number of fatalities due to occupational accidents		0	0
Occupational accident frequency rate	LTIFR	0.46	0.54
	TRIFR	2.21	1.63
Tier 1 process safety events (PSEs) per million hours based on CCPS definition		0 cases	–

*1 The number of companies for each theme is stated in the editorial policy of the Sustainability Report 2026

*2 Sustainability Performance Target. Set targets to be achieved with respect to key performance indicators (KPIs)