【Note】

The original "Independent Practitioner's Limited Assurance Report" is in Japanese. This English translation is for readers' convenience and reading this translation is not a substitute for reading the original assurance report in Japanese.

Independent Practitioner's Limited Assurance Report

(English Translation)

July 31, 2026

To Mr. Hiromichi Matsuda, President, Representative Director and CEO of KDDI Corporation

PricewaterhouseCoopers Japan LLC
Tokyo Office

Engagement Partner	Hideaki Endo
Engagement Partner	Norie Iwamoto

We have performed a limited assurance engagement on the information set out in the table below (marked with a check mark) (the "Selected Sustainability Information") contained in the "Social Data" part of the "ESG Data" section of KDDI Corporation's (the "Company") sustainability website (the "Website") for the fiscal year ended March 31, 2026.

Identified Sustainability Information

The identified sustainability information for the fiscal year ended March 31, 2026 are summarized below:

Identified Sustainability Information	Percentage
Percentage of female section managers (non-consolidated)	10.8%
Rate of Paternity Leave Taken by Males (non-consolidated)	85.9%
Gender pay gap (Wage differences between men and women) (non-consolidated, Regular workers)	81.7%

Our assurance was with respect to the information for the year ended March 31, 2026 only and we have not performed any procedures with respect to earlier periods or any other elements included in the Website and, therefore, do not express any conclusion thereon.

Reporting criteria

The reporting criteria used by the Company to prepare the Identified Sustainability Information are set out in Website listed below (the "Criteria").

Identified Sustainability Information	Criteria
Percentage of female section managers (non-consolidated)	• As of April 1, 2026 • Includes employees who are transferred to other companies and excludes employees temporarily transferred to KDDI • Calculated based on provisions of the *"Act on the Promotion of Women's Active Engagement in Professional Life" (Act No. 64 of September 4, 2015)*
Rate of Paternity Leave Taken by Males (non-consolidated)	• Period: April 1, 2025 to March 31, 2026 • Includes employees who are transferred to other companies and excludes employees temporarily transferred to KDDI • Based on the provisions of the *"Act on Childcare Leave, Caregiver Leave, and Other Measures for the Welfare of Workers Caring for Children or Other Family Members" (Act No. 76 of May 15, 1991)* and *Article 71-6, Item 1 of the "Ordinance for Enforcement of the Act on Childcare Leave, Caregiver Leave, and Other Measures for the Welfare of Workers Caring for Children or Other Family Members" (Ordinance of the Ministry of Labor No. 25 of October 15, 1991)*, calculated the acquisition rate of male who took childcare leaves of the statutory leaves out of employees
Gender pay gap (Wage differences between men and women) (non-consolidated, Regular workers)	• Period: April 1, 2025 to March 31, 2026 • Calculated based on provisions of the *"Act on the Promotion of Women's Active Engagement in Professional Life" (Act No. 64 of September 4, 2015)*, calculated the ratio of women's average annual wages to men's average annual wages in the most recent fiscal year

The Company's responsibility

The Company is responsible for the preparation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of Identified Sustainability Information that is free from material misstatement, whether due to fraud or error.

Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.

Our independence and quality management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies International Standard on Quality Management 1 “Quality Control for Firms that Perform Audits and Reviews of Financial Statements and Other Assurance and Related Services Engagements”, which requires us to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our responsibility

Our responsibility is to express a limited assurance conclusion on the Identified Sustainability Information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), issued by the International Auditing and Assurance Standards Board.

These standards require that we plan and perform this engagement to obtain limited assurance about whether the Identified Sustainability Information is free from material misstatement.

A limited assurance engagement involves assessing the suitability in the circumstances of the Company’s use of the Criteria as the basis for the preparation of the Identified Sustainability Information, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation, inspection, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records. We primarily:

- made inquiries of the persons responsible for the Identified Sustainability Information;
- obtained an understanding of the process for collecting and reporting the Identified Sustainability Information;
- performed analyses of the Identified Sustainability Information to check that data had been appropriately measured, recorded, collated and reported;
- performed limited substantive testing on a sample basis; and
- considered the disclosure and presentation of the Identified Sustainability Information.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Company’s Identified Sustainability Information has been prepared, in all material respects, in accordance with the Criteria.

Limited assurance conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company’s Identified Sustainability Information for the year ended March 31, 2026 is not prepared, in all material respects, in accordance with the Criteria.