

Materiality assessment process Verification Report

To: KDDI CORPORATION

1. Objective and Scope

Japan Quality Assurance Organization (hereafter “JQA”) was engaged by KDDI CORPORATION (hereafter “the Company”) to provide an independent verification on the materiality assessment process implemented by the Company (hereafter “the Process”). The content of our verification was to express our conclusion, based on our verification procedures, on whether the Process was in accordance with the materiality assessment procedure^{*1} published on its website by the Company (hereafter “the Procedure”).

The purpose of the verification is to evaluate the Process objectively, and to enhance the credibility of the Process.

The verification covered the Company and its group companies for the fiscal year 2025, from April 1, 2025 to March 31, 2026^{*2}.

^{*1} <https://www.kddi.com/english/corporate/sustainability/materiality/>

^{*2} JQA also conducted interviews and document reviews for activities before and after the fiscal year 2025, when necessary to confirm the Process.

2. Procedures Performed

JQA conducted the verification in accordance with “ISAE3000”. The scope of this verification was the Process, i.e., the materiality assessment process actually implemented by the Company. The verification was conducted to a limited level of assurance and the materiality criterion was based on “ISAE3000 Application and Other Explanatory Material”.

First, JQA identified the scope of the Process, the organizations involved in the Process, organizational structure for implementing the Process and process flow, etc. And JQA confirmed through the interviews and record reviews whether there were any differences between the Process and the Procedure.

In addition, JQA collected and verified evidence of management decision making and involvement of external stakeholders, who are assumed to have a significant influence on the assessment results.

3. Conclusion

Based on the procedures described above, nothing has come to our attention that caused us to believe that the activities for the fiscal year 2025, considered as the Process subject to our verification, are not in accordance with the Procedure.

4. Consideration

The Company was responsible for preparing the statement of the Process published on its website, and JQA was responsible for the opinion of the verification.

There is no conflict of interest between the Company and JQA.



Sumio Asada, Executive Board Director

For and on behalf of Japan Quality Assurance Organization

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