

Third-Party Assurance Report

We obtained third-party assurance of Unicharm's *Sustainability Report 2023*.

This English language report is a translation of the original Independent Practitioner's Limited Assurance Report in Japanese for reader's convenience.

**Independent Practitioner's Limited Assurance Report
on Unicharm Group's Sustainability Report**

To: Mr. Takahisa Takahara, President and CEO
Unicharm Corporation

April 7, 2023

PricewaterhouseCoopers Sustainability LLC
Otemachi Park Building,
1-1-1 Otemachi, Chiyoda-ku, Tokyo 100-0004, Japan

We have undertaken a limited assurance engagement of the environmental performance data of the target sites as set out in the table below (hereafter the "Selected Information") in the "Sustainability Report 2023" (hereafter the "Report") of the Unicharm Group (hereafter the "Company") for the year ended December 31, 2022.

Selected Information	quantity (unit)	
Energy consumption	Heavy oil, Light oil, Diesel, Gasoline	93 (TJ)
	LPG, Natural gas, Utility gas	311 (TJ)
	Steam	91(TJ)
	Electricity	858 (GWh)
	The amount of Greenhouse gas emitted (Scope 1 & 2)	563 (k ton)
Effluent	89.4 (k ton)	
Water Usage (Water Intake)	4,881 (k m ³)	
Percentage of certified materials (pulp) procured	72%	
Percentage of certified materials (palm oil) procured	72%	

Selected Information	quantity (unit)
The amount of Greenhouse gas emitted (Scope 3 – Category 1 Purchased goods and services)	949 (k ton)
The amount of Greenhouse gas emitted (Scope 3 – Category 12 End-of-life treatment of products)	791 (k ton)

All business locations inside Japan	Overseas manufacturing sites (manufacturing locations only)
Unicharm Corporation, Unicharm Products Co., Ltd, Unicharm Kokko Nonwoven Co., Ltd, Cosmotec Corporation, Uni-Charm Mölnlycke K K, Peaparlet, and Kinsei Products Co., Ltd.	All manufacturing sites located in the following countries/regions China, Indonesia, Thailand, India, Taiwan-Greater China, Vietnam, United States, South Korea, Saudi Arabia, Egypt, Brazil, Myanmar, Malaysia

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- International Standard on Assurance Engagements 3000, Assurance Engagements other than Audits and Reviews of Historical Financial Information ("ISAE 3000" revised December 2013) for other information in the Selected Information

Our Independence and Quality Control

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

We apply International Standard on Quality Control 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures with respect to compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of the Work we Performed as the Basis for our Assurance Conclusion

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

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 of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling information with underlying records. The details are as follows:

- inquiry with relevant the Company's management;
- evaluating the suitability of the Reporting Criteria as the basis for preparing the Selected Information;
- evaluating the overall presentation of the Selected Information;
- understanding the design of the key processes and controls for managing, recording and reporting the Selected Information. This included a site visit to one manufacturing site and virtual visits to the three manufacturing sites listed below and one corporate office selected on the basis of their inherent risk and materiality to the group, to understand the key processes and controls for reporting site performance data and to obtain supporting information; and
- performing limited testing on a selective basis of the Selected Information at the corporate office and in relation to four manufacturing sites to check that data had been appropriately measured, recorded, collated and reported.

Site Visit: Unicharm Products Co., Ltd. (Shizuoka Factory)
Virtual Visits: Unicharm Kokko Nonwoven Co., Ltd. (Kokko Manufacturing Team, Toyohama Manufacturing Team), DSG International (Thailand) PLC

The procedures performed in a limited assurance engagement vary in nature from, and are less in extent than for, a reasonable assurance engagement. As a result, 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 Selected Information has been prepared, in all material respects, in accordance with the Reporting Criteria.