California AB 1305

Section 1. Part 10 Voluntary Carbon Market Disclosures

44475

A business entity that is marketing or selling voluntary carbon offsets within the state shall disclose on the business entity's internet website all of the following information:

Section	Disclosure requirement	Response/Claims
a(1)	The specific protocol used to estimate emissions reductions or removal benefits.	Not applicable to the Kubota Group
a(2)	The location of the offset project site	Not applicable to the Kubota Group
a(3)	The project timeline	Not applicable to the Kubota Group
a(4)	The date when the project started or will start.	Not applicable to the Kubota Group
a(5)	The dates and quantities when a specified quantity of emissions reductions or removals started or will start, or was modified or reversed.	Not applicable to the Kubota Group
a(6)	The type of project, including whether the offsets from the project are derived from a carbon removal, an avoided emission, or, in the case of a project with both carbon removals and avoided emissions,	Not applicable to the Kubota Group
a(7)	Whether the project meets any standards established by law or by a nonprofit entity.	Not applicable to the Kubota Group
a(8)	The durability period for any project that the seller knows or should know that the durability of the project's greenhouse gas reductions or greenhouse gas removal enhancements is less than the atmospheric lifetime of carbon dioxide emissions.	Not applicable to the Kubota Group
a(9)	Whether there is independent expert or third-party validation or verification of the project attributes.	Not applicable to the Kubota Group
a(10)	Emissions reduced or carbon removed on an annual basis.	Not applicable to the Kubota Group
b	Details regarding accountability measures if a project is not completed or does not meet the projected emissions reductions or removal benefits	Not applicable to the Kubota Group
c	The pertinent data and calculation methods needed to independently reproduce and verify the number of emissions reduction or removal credits issued using the protocol.	Not applicable to the Kubota Group

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An entity that purchases or uses voluntary carbon offsets that makes claims regarding the achievement of net zero emissions, claims that the entity, related entity, or a product is "carbon neutral," or makes other claims implying the entity, related entity, or a product does not add net carbon dioxide or greenhouse gases to the climate or has made significant reductions to its carbon dioxide or greenhouse gas emissions shall disclose on the entity's internet website all of the following information pertaining to each project or program:

Section	Disclosure requirement	Response/Claims
a	The name of the business entity selling the offset and the offset registry or program.	Not applicable to the Kubota Group
b	The project identification number, if applicable.	Not applicable to the Kubota Group
c	The project name as listed in the registry or program, if applicable.	Not applicable to the Kubota Group
d	The offset project type	Not applicable to the Kubota Group
e	The specific protocol used to estimate emissions reductions or removal benefits.	Not applicable to the Kubota Group
f	Whether there is independent third-party verification of company data and claims listed.	Not applicable to the Kubota Group

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Section 1. Part 10 Voluntary Carbon Market Disclosures

44475.2

An entity that makes claims regarding the achievement of net zero emissions, claims that the entity, a related or affiliated entity, or a product is "carbon neutral," or makes other claims implying the entity, related or affiliated entity, or a product does not add net carbon dioxide or greenhouse gases, as defined in Section 38505, to the climate or has made significant reductions to its carbon dioxide or greenhouse gas emissions, as described in Section 38505, shall disclose on the entity's internet website all of the following information pertaining to all greenhouse gas emissions associated with its claims:

Section	Disclosure requirement	Response/Claims	Disclosure
a	All information documenting how, if at all, a "carbon neutral," "net zero emission," or other similar claim was determined to be accurate or actually accomplished, and how interim progress toward that goal is being measured. This information may include, but not be limited to, disclosure of independent third-party verification of all of the entity's greenhouse gas emissions, identification of the entity's science-based targets for its emissions reduction pathway, and disclosure of the relevant sector methodology and third-party verification used for the entity's science-based targets and emissions reduction pathway.	The Kubota Group has formulated its "Environmental Vision," which outlines the direction of our business activities toward 2050 from an environmental perspective, and will promote initiatives to realize this vision. In our vision, we aim to contribute to achieving carbon neutrality in the fields of "food, water, and the environment." Progress on the Kubota Group's Scope 1 and 2 GHG reduction targets is reported annually in its ESG Report (KUBOTA REPORT). Claims: 1. We will contribute to achieving carbon neutrality in the fields of "food, water, and the environment." 2. We aim to achieve a 50% and 75% reduction in Scope 1 and 2 GHG emissions by 2030 and 2040 (base year: 2014), respectively.	Progress toward the claims: KUBOTA REPORT 2026, page 46 Science-based targets information: The Kubota Group's GHG reduction target is not a science-based target. Methodology: KUBOTA REPORT 2026, page 116 - 118 Emission reduction pathway: KUBOTA REPORT 2026, page 68
b	Whether there is independent third-party verification of the company data and claims listed.	The Kubota Group has obtained independent third-party verification annually for Scope 1 and 2, as well as for parts of Scope 3 (Categories 3, 5, and 11), as disclosed in its annual ESG Report (KUBOTA REPORT).	Third-party verification (Limited assurance): KUBOTA REPORT 2026, page 121 - 123

Access to the related documents

KUBOTA REPORT 2026　:　https://www.kubota.com/ir/financial/integrated/integrated-report/data/kubota_report_2026_en.pdf