

Independent Assurance Statement

August 7, 2025

Mr. Shigemi Urata
President and Representative Director
Nippon Yakin Kogyo Co., Ltd.

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by Nippon Yakin Kogyo Co., Ltd. (“the Company”) to provide limited assurance on the Company’s CO₂ emissions from April, 2024 to March, 2025, 207 kt-CO₂ for Scope1, 143 kt-CO₂ for market-based Scope2, 631 kt-CO₂e for Scope3 (Categories 1,2,3,4,5,6,7) and Nippon Yakin Kogyo Group’s CO₂ emissions from April, 2024 to March, 2025, 222 kt-CO₂ for Scope1 and 160 kt-CO₂ for market-based Scope2. The purpose of this process is to express our conclusion on whether the CO₂ emissions was calculated in accordance with the Company’s standards. The Company’s management is responsible for calculating the CO₂ emissions. 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 Engagement 3000 (ISAE 3000) and International Standard on Assurance Engagement 3410 (ISAE 3410). The key procedures we carried out include:

- Interviewing the Company’s responsible personnel to understand the Company’s standards and reviewing the Company’s standards
- Performing cross-checks on a sample basis and performing recalculation to determine whether the CO₂ emissions were calculated in accordance with the Company’s standards.

3. Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the CO₂ emissions have not been calculated in all material respects in accordance with the Company’s standards.

We have no conflict of interest relationships with the Company.



Takashi Fukushima
Representative Director
Sustainability Accounting Co., Ltd.