

Independent Assurance Statement

July 25, 2022

Mr. Yuichi Tsuji
Director, Representative and Chief Executive Officer
NITTO BOSEKI CO., LTD

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by NITTO BOSEKI CO., LTD (“the Company”) to provide limited assurance on the following data of the Company and the consolidated subsidiary companies throughout the world, during April 1st, 2021 to March 31st, 2022, 142kt-CO₂ (Scope 1), 167kt-CO₂ (Scope 2, market-based), 181kt-CO₂ (Scope3 Category1,2,4,5,6,7) , 1,280GWh of energy consumption (collectively, “the Environmental performance data”). The purpose of this process is to express our conclusion on whether the Environmental performance data were calculated in accordance with the Company’s standards. The Company’s management is responsible for calculating the Environmental performance data. 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 and review the Company’s standards.
- Performing cross-checks on a sample basis and a recalculation to determine whether the Environmental performance data 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 Environmental performance data 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.