Sustainability Accounting Co.,Ltd.

Independent Assurance Statement

June 10, 2026

Mr. Hisanobu Hayashi
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 for the fiscal year 2025: 139 kt-CO_2 for Scope1, 155 kt-CO_2 for market-based Scope2, and 5.85 million GJ for energy consumption accounting for the Company and its subsidiaries; and 8.6% of female employees in management positions (as of March 31, 2026) and 86.7% of the paternity leave uptake by male employees accounting for the Company (collectively, "the performance data"). The purpose of this process is to express our conclusion on whether the performance data were calculated in accordance with the Company's standards. The Company's management is responsible for calculating the 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:

- Review the Company's standards
- Interviewing the Company's responsible personnel to understand the Company's standards
- Performing cross-checks on a sample basis and a recalculation to determine whether the performance data were calculated in accordance with the Company's standards
- On-site inspection of a factory.

3. Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the 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.

Sustainability Accounting Co.,Ltd.

Independent Assurance Statement

September 7, 2026

Mr. Hisanobu Hayashi
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 Company group's greenhouse gas emissions for the fiscal year 2025: 328 kt-CO_2e for Scope3 (categories1,2,3,4,5,6,7), The purpose of this process is to express our conclusion on whether the greenhouse gas emissions were calculated in accordance with the Company's standards. The Company's management is responsible for calculating the greenhouse gas 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 Engagements 3000 (ISAE 3000) and International Standard on Assurance Engagements 3410 (ISAE 3410). The key procedures we carried out include:

- Review the Company's standards
- Interviewing the Company's responsible personnel to understand the Company's standards
- Performing cross-checks on a sample basis and recalculation to determine whether the greenhouse gas 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 greenhouse gas emissions have not been calculated in all material respects in accordance with the Company's standards.

We have no conflict of interest with the Company.

Takashi Fukushima
Representative Director
Sustainability Accounting Co., Ltd.