

**Independent Assurance Statement**

June 10, 2025

Mr. Hiroyuki Tada  
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 for the fiscal year 2024: 132 kt-CO<sub>2</sub> for Scope1, 137 kt-CO<sub>2</sub> for market-based Scope2, and 5.41 million GJ for energy consumption accounting for the Company group; and 8.3% of female employees in management positions (as of March 31, 2025) and 61.5% of 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 included:

- Interviewing the Company’s responsible personnel to understand the Company’s standards
- Reviewing the Company’s standards
- On-site inspection
- Performing cross-checks on a sample basis and performing a recalculation to determine whether the performance data was 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 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.

**Independent Assurance Statement**

August 8, 2025

Mr. Hiroyuki Tada  
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 2024: 238 kt-CO<sub>2</sub> for Scope3 (categories 1,2,3,4,5,6,7). 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 Engagement 3000 (ISAE 3000) and International Standard on Assurance Engagement 3410 (ISAE 3410). The key procedures we carried out included:

- Interviewing the Company’s responsible personnel to understand the Company’s standards
- Reviewing the Company’s standards
- Performing cross-checks on a sample basis and performing a recalculation to determine whether the greenhouse gas emissions was 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 relationships with the Company.



Takashi Fukushima  
Representative Director  
Sustainability Accounting Co., Ltd.