

## Independent Practitioner's Limited Assurance Report

September 16, 2026

Mr. Teru Tanaka  
President & CEO  
Nissui Corporation

### 1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by Nissui Corporation ("the Company") to provide limited assurance on the Company group's environmental performance data for the fiscal year 2025: 7.16 PJ of energy consumption, 220 kt-CO<sub>2</sub> for Scope 1, 126 kt-CO<sub>2</sub> for market-based Scope 2, 2.98 Mt-CO<sub>2</sub>e for Scope 3 (Categories 1,2,3,4,5,6,7,12), 7.10 Mm<sup>3</sup> of water withdrawal (city water, well water, industrial water) (collectively, "the environmental performance data"). The purpose of this process is to express our conclusion on whether the environmental performance data was 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 Engagements 3000 (ISAE 3000) and International Standard on Assurance Engagements 3410 (ISAE 3410). The key procedures we carried out include:

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

### 3. Conclusion

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