

Independent Third-Party Inspection Reports



Independent Assurance Statement

September 18, 2024

Mr. Atsuhiko Wakumoto
President
Nippon Kayaku Co., Ltd.

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by Nippon Kayaku Co., Ltd., (“the Company”) to provide limited assurance on the Company’s following data of domestic and overseas Group companies during the fiscal year 2023, 2.08 million GJ of energy consumption, 30.2 kt-CO₂ for Scope 1, 72.5 kt-CO₂ for Scope 2 (market-based) and 346 kt-CO₂ for Scope 3 (categories 1, 2, 3, 4, 5, 6, 7, 9, 12, 13), 10.4 million m³ of water intake, and 22.1 kt of waste generated (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 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 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.