

# Independent Assurance Statement



## Independent Assurance Statement

October 31, 2025

Mr. Atsuhiko Yamazaki  
Representative Director / President  
YAMASHIN-FILTER CORP.

**1. Purpose**

We, Sustainability Accounting Co., Ltd., have been engaged by YAMASHIN-FILTER CORP. ("the Company") to provide limited assurance on the following Environmental Performance data of the Company consolidated group for the period from April 2024 to March 2025: 1.70 million ℓ of energy consumption (crude oil equivalent), 0.75 kt-CO<sub>2</sub> for Scope 1, 2.10 kt-CO<sub>2</sub> for market-based Scope 2, and 74.6 kt-CO<sub>2</sub>e for Scope 3 (Categories 1,2,3,4,5,6,7,12). The purpose of this process is to express our conclusion on whether the Environmental Performance data was calculated in accordance with 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 reviewing 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.

**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 relationships with the Company.

Takashi Fukushima  
Representative Director  
Sustainability Accounting Co., Ltd.