

Independent Assurance Statement



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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 ℥ of energy consumption (crude oil equivalent), 0.75 kt-CO₂ for Scope 1, 2.10 kt-CO₂ for market-based Scope 2, and 74.6 kt-CO₂e 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.

A handwritten signature in black ink, appearing to read 'Takashi Fukushima', is written over a thin horizontal line.

Takashi Fukushima
Representative Director
Sustainability Accounting Co., Ltd.