July 1, 2026

Nisshinbo Group Environmental Data 2025 (Greenhouse Gas Emissions and Water Withdrawal)

Independent Practitioner's Assurance of Environmental Data

To enhance the reliability of its environmental data, the Nisshinbo Group has obtained third-party assurance from Deloitte Tohmatsu Sustainability Co., Ltd. for its greenhouse gas emissions (Scope1 and Scope2) and water withdrawal figures, as reported in the "Nisshinbo Group Environmental Data 2025 (Greenhouse Gas Emissions and Water Withdrawal)."

Greenhouse Gas Emissions by Scope

(Thousand t -CO_2e)

		FY2025	Assured
Scope1+Scope2	Gross GHG emissions	298.4	☑
	Amount of carbon offsets applied	3.4	
	Net GHG emissions	295.0	☑
Scope1	Energy related + Non-Energy related	81.9	
	Energy related	52.9	
	Non-Energy related	29.0	
Scope2	Energy related	216.5	

*1 The figures in the table have been rounded, so the total may not match the sum of the individual figures.

*2 The figures marked with ☑ have been independently assured by Deloitte Tohmatsu Sustainability Co., Ltd.

Nisshinbo Automotive Manufacturing Inc. (USA) purchased carbon credits certified by the American Carbon Registry (ACR) (Project Name: A-Gas V12, Project ID: ACR869; and Project Name: Foam Blowing Agent Project 003H, Project ID: ACR832) to offset 3,400 t-CO_2e of carbon emissions.

Water Withdrawal

(Thousand m^3)

		FY2025	Assured
Water Withdrawal		5,959	☑
Third-party water	Potable water	825	
	Industrial water	384	
Groundwater		4,419	
Surface water	River water and Rainwater	331	

*1 The figures in the table have been rounded, so the total may not match the sum of the individual figures.
*2 The figures marked with ☑ have been independently assured by Deloitte Tohmatsu Sustainability Co., Ltd.

Notes on Environmental Data

[Coverage Period]
F2025 (January 1, 2025 – December 31, 2025)

[Subject Organizations]
The organizations included in the FY2025 data are the Company and 86 consolidated subsidiaries, for a total of 87 entities.

[Reference Standards]
■ Greenhouse Gas Emissions
Calculations primarily based on the GHG Protocol and refer to the "Act on Promotion of Global Warming Countermeasures."

■ Water Withdrawal
Refer to GRI 303: Water and Wastewater 2018.

[Calculation Method]
■ Greenhouse Gas Emissions
・Scope1 :
Energy related Greenhouse Gas Emissions = Σ [Fuel Consumption × CO_2 Emission Factor*1]
Non-Energy related Greenhouse Gas Emissions = Non-Energy related CO_2 Emissions + Σ [Greenhouse Gas Emissions other than CO_2 × Global Warming Potential*2]

*1 Emission factors based on the Act on Promotion of Global Warming Countermeasures are used. Coal, however, uses a factor calculated based on actual calorific values, which is 1.885 t-CO_2/t in FY2025.
*2 Global warming potential based on the Act on Promotion of Global Warming Countermeasures.

・Scope2 :
Energy-related Greenhouse Gas Emissions = Σ [Purchased Electricity and Purchased Steam Volume x CO_2 Emission Factor*3]

*3 Purchased electricity uses, in Japan, adjusted emission factors for each electric company based on the Act on Promotion of Global Warming Countermeasures, and in foreign countries, the emission factors for each electric company, and if unavailable, the relevant year country-specific emission data of IEA Emissions Factors. For purchased steam, the emission factor calculated by the purchasing company (0.0524 t-CO_2/GJ in FY2025) is used.

■ Water Withdrawal

Water withdrawal refers to the total volume of water withdrawn from Third-party water (Potable water, Industrial water), Groundwater, and Surface water (River water and Rainwater). Water recycled (reused) within the facility is not included.

Only measurable Rainwater withdrawals are included in the total.

Deloitte.
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(TRANSLATION)

Independent Practitioner's Assurance Report

June 15, 2026

Mr. Yasuji Ishii
Representative Director and President
Nisshinbo Holdings Inc.

Tomoharu Hase
Representative Director
Deloitte Tohmatsu Sustainability Co., Ltd.
3-2-3, Marunouchi, Chiyoda-ku, Tokyo

We have undertaken a limited assurance engagement of the quantitative environmental information indicated with ☑ for the year ended December 31, 2025 (the "Quantitative Environmental Information") included in the " Nisshinbo Group Environmental Data 2025 (Greenhouse Gas Emissions and Water Withdrawal) " (the "Report") of Nisshinbo Holdings Inc. (the "Company").

The Company's Responsibility

The Company is responsible for the preparation of the Quantitative Environmental Information in accordance with the calculation and reporting criteria adopted by the Company (indicated with the Quantitative Environmental Information included in the Report). Greenhouse gas quantification is subject to inherent uncertainty for reasons such as incomplete scientific knowledge used to determine emissions factors and numerical data needed to combine emissions of different gases.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. We apply International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Quantitative Environmental Information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements ("ISAE") 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board ("IAASB"), ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the IAASB and *the Practical Guideline for the Assurance of Sustainability Information*, issued by the Japanese Association of Assurance Organizations for Sustainability Information.
The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records. These procedures also included the following:

- Evaluating whether the Company's methods for estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or reperforming the estimates.
- Undertaking site visits to assess the completeness of the data, data collection methods, source data and relevant assumptions applicable to the sites.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Quantitative Environmental Information is not prepared, in all material respects, in accordance with the calculation and reporting criteria adopted by the Company.

The above represents a translation, for convenience only, of the original Independent Practitioner's Assurance report issued in the Japanese language.