Independent Assurance Report

Mr. Yoshimitsu Takagi
Representative Director and President
Hitachi High-Tech Corporation

We, SOCOTEC Certification Japan (hereafter "SOCOTEC"), have performed a limited assurance engagement, in response to the entrustment from Hitachi High-Tech Corporation (hereafter the "Company") in order to provide an opinion as to whether the subject matter information ("Calculation Report of Hitachi High-Tech Corporation FY2025 GHG Emissions and Environmental Performance Data (Guaranteed)" (period: 1 April 2025 to 31 March 2026)) of the Company meets the criteria in all material respects.

1 Subject Matter Information and Criteria

The subject matter information for our assurance is a report on "GHG Emissions and Environmental Performance Data" (shown in the Appendix) covering the operations and activities of the Company's domestic sites and consolidated domestic and overseas group companies described in the "Calculation Report of Hitachi High-Tech Corporation FY2025 GHG Emissions and Environmental Performance Data (Guaranteed)" (period: 1 April 2025 to 31 March 2026).
The criteria for preparing subject matter information is the "GHG Emissions Calculation Rule (Ver4.0)".

2 Management Responsibility

The "Calculation Report of Hitachi High-Tech Corporation FY2025 GHG Emissions and Environmental Performance Data (Guaranteed)" (period: 1 April 2025 to 31 March 2026) was prepared by the management of the Company, who is responsible for the integrity of the assertions, statements and claims made therein (including the assertions over which we have been engaged to provide limited assurance), the collection, quantification and presentation of all data and information in the report, and applied criteria, analysis and publication.
The management of the Company is responsible for maintaining adequate records and internal controls that are designed to support the reporting process and ensure that the "Calculation Report of Hitachi High-Tech Corporation FY2025 GHG Emissions and Environmental Performance Data (Guaranteed)" (period: 1 April 2025 to 31 March 2026) is free from material misstatement whether intentional or negligent.

3 Assurance Practitioner's Responsibility

The responsibility of SOCOTEC is to express a limited assurance conclusion as to whether the subject matter information has been prepared in compliance with the criteria in all material respects.
We have performed limited assurance engagement in accordance with the verification procedures stipulated by SOCOTEC, "JIS Q 14064-3:2023 (ISO 14064-3:2019) Specification with guidance for the verification and validation of greenhouse gas statements" and the International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" of International Auditing and Assurance Standards Board (IAASB).
The procedures performed in the limited assurance engagement are limited in their type, timing and scope as compared to the procedures performed in the reasonable assurance engagement. As a result, our limited assurance engagement does not provide as high assurance as reasonable assurance engagement.
Our procedures performed depend on the assurance professional practitioner's judgement, including an assessment of the risk of material misstatement, whether due to fraud or error. Our conclusion was not designed to provide assurance on internal controls.
We believe that we have obtained the evidence to provide a basis for our limited assurance conclusions.

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4 Assurance Procedures

The procedures that SOCOTEC has performed are based on professional judgement and include, but are not limited to:

- Evaluation of policies and procedures created by the Company in relation to subject matter information
- Inquiries to the Company personnel to understand the above policies and procedures
- Verification that the target project meets eligibility requirements
- Matching with the basis data by trial calculation and recalculation
- Obtaining and collating material for important assumptions and other data
- Sites visited to confirm the calculation structure and procedures, data collection and implementation status of record control:
  Head Office / Kasado Area / Oume Works

5 Statement of Our Independence, Quality Management and Competence

SOCOTEC has introduced and maintained a comprehensive management system that conforms to the accreditation requirements of "JIS Q 17021-1:2015(ISO/IEC 17021-1:2015) Conformity assessment - Requirements for bodies providing audit and certification of management systems - Part 1: Requirements". In addition, we have also established a management system according to "JIS Q 14065:2025(ISO 14065:2020) General principles and requirements for bodies validating and verifying environmental information". These meet the requirements of International Standard on Quality Management 1 by the International Auditing and Assurance Standards Board and Code of Ethics for Professional Accountants by International Ethics Standards Board for Accountants. We maintain a comprehensive quality management system that includes ethical rules, professional standards and documented policies and procedures for compliance with applicable laws and regulations. The SOCOTEC Group is a comprehensive third-party organisation in testing, inspection and certification operations, and provides management system certification and training services related to quality, environment, labour and information security in countries around the world. Engaged in performance data and sustainability report assurance of environmental and social information, SOCOTEC affirms that it is independent of the organisation that has ordered the assurance engagement, its affiliated companies and stakeholders, and that there is no possibility of impairing impartiality or conflict of interest.

We assure that the team engaged in the assurance is selected based on knowledge and experience in the relevant industry, as well as the competence requirements for this assurance engagement.

6 Use of Report

Our responsibility in performing our limited assurance activities is to the management of the Company only in accordance with the terms for this engagement as agreed with the Company. We do not therefore assume any responsibility for any other purpose or to any other person or organisation.

7 Our Conclusion

On the basis of our procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the subject matter information is not, in all material respects, prepared and reported in accordance with the stated criteria.

SOCOTEC Certification Japan

Mizuki Kurauchi
Operating Officer
31 August 2026
ENDT6705-1

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APPENDIX to Independent Assurance Report

GHG Emissions and Environmental Performance Data

Table1 GHG Emissions Data (Scope 1, 2, 3)

Item		Location-based	Market-based	Unit
Scope 1		5,077	5,077	t-CO2e
Scope 2※1		66,072	27,257	t-CO2e
	Scope 2 (outside Japan)	16,891	8,364	t-CO2e
	Scope 2 (domestic)	49,181	18,894	t-CO2e
Scope 3		2,240,697	2,240,697	t-CO2e

*1 The Scope 2 values are the aggregate results, including values smaller than decimal place, and do not apparently match the aggregate results.

Table2 GHG Emissions Data (Scope 3 breakdown by category)

	Category		Figure	Unit	Remarks
Scope 3※2 (Breakdown)	Category 1	Purchased goods and services	1,255,011	t-CO2e	—
	Category 2	Capital goods	132,454	t-CO2e	—
	Category 3	Fuel and energy related activities not included in Scope 1 or 2	11,077	t-CO2e	—
	Category 4	Transportation and delivery (upstream)	7,854	t-CO2e	—
	Category 5	Waste generated in operations	930	t-CO2e	—
	Category 6	Business travel	1,768	t-CO2e	—
	Category 7	Employee commuting	7,588	t-CO2e	—
	Category 9	Transportation and delivery (downstream)	59,421	t-CO2e	This covers the emissions of transportation for 5 specific customers are shippers.
	Category 11	Use of sold products	756,841	t-CO2e	—
	Category 12	End-of-life treatment of sold products	7,752	t-CO2e	—
	Total		2,240,697	t-CO2e	—

*2 The Scope 3 values are the aggregate results for each category, including values smaller than decimal place, and do not apparently match the aggregate results for each category.

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Table3 Environmental Performance Data

Category	Subject	Figure	Unit
GHG	Volume of CO2 emissions from domestic sites (CO2 form energy sources) [Market-based]	19,922	t-CO2e
	Volume of CO2 emissions from outside Japan (CO2 form energy sources) [Market-based]	10,113	t-CO2e
	Energy usage in Japan (Crude oil equivalent)	26,307	kL
	Energy usage from outside Japan (Crude oil equivalent)	10,537	kL
Waste	Volume of waste generated in Japan	1,395	t
	Waste disposal ratio in Japan	0.01	%
	Volume of waste generated from outside Japan	618	t
	Plastic Waste Utilization Rat(Domestic)	99.92	%
	Landfill Rate(Domestic)	0.01	%
Water	Water withdrawals from domestic sites	447,374	㎥
	Water withdrawals from outside Japan	82,073	㎥
	Water discharges from domestic sites (including consumption)	447,374	㎥
	Water discharges from outside Japan (including consumption)	82,073	㎥
	Water withdrawals from domestic sites -volumes by source	447,374	㎥
	Water discharges from domestic sites (including consumption) -volumes by destination	447,374	㎥
	Water withdrawals from outside Japan -volumes by source	82,073	㎥
	Water discharges from outside Japan (including consumption) -volumes by destination	82,073	㎥
Chemicals	Volume of VOC emissions in Japan	4.06	t

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