

Greenhouse Gas Emissions Verification Report

To: EBARA CORPORATION

1. Objective and Scope

Japan Quality Assurance Organization (hereafter “JQA”) was engaged by EBARA CORPORATION (hereafter “the Company”) to provide an independent verification on “Calculation Report (FY2023*)” (hereafter “the Report”) prepared by the Company. The content of our verification was to express our conclusion, based on our verification procedures, on whether the statement of information regarding the FY2023 GHG emissions in the Report was correctly measured and calculated, in accordance with the “GHG Emissions Calculation Rule (dated September 25, 2024)” (hereafter “the Rule”). The purpose of the verification is to evaluate the Report objectively and to enhance the credibility of the Report.

*The fiscal year 2023 of the Company ended on December 31, 2023.

2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3”. The scope of this verification assignment covers GHG emissions from Scope 1 & 2 (Location-based and Market-based), and Scope 3. Scope 1 & 2 covered CO₂ and HFCs, and Scope 3 covered 2 categories (Category 1 and 11). The verification was conducted to a limited level of assurance, and quantitative materiality was set at 5 percent of the total emissions in the Report. The organizational boundaries of this verification are 180 domestic and overseas sites of the Company and its group companies.

Our verification procedures included:

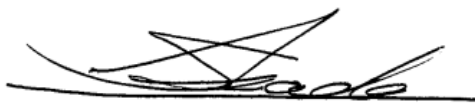
- Confirming the integrated functions and the Rule prior to the on-site assessment.
- Holding on-site verification for Scope 1 and Scope 2, at the Company’s three domestic and one overseas site. The location of sampling sites for on-site assessment was selected by the Company.
- On-site assessment for Scope 1 and Scope 2 to check the Report boundaries, monitoring points, monitoring and calculation system and activity data.
- For Scope 3, confirming the integrated functions and the Rule, and checking calculation scenario and allocation method; monitoring and calculation system; and emission data against evidence.

3. Conclusion

Based on the procedures described above, nothing has come to our attention that caused us to believe that the information regarding the Company’s FY2023 GHG emissions in the Report is not materially correct, or has not been prepared in accordance with the Rule.

4. Consideration

The Company was responsible for preparing the Report, and JQA’s responsibility was to conduct verification of GHG emissions in the Report only. There is no conflict of interest between the Company and JQA.



Sumio Asada, Board Director

For and on behalf of Japan Quality Assurance Organization

1-25, Kandasudacho, Chiyoda-ku, Tokyo, Japan

December 24, 2024