

Independent Assurance Report



Independent Assurance Statement

October 16, 2025

Mr. Ichiro Okamoto
President and Chief Executive Officer
Nippon Light Metal Holdings Company, Ltd.

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by Nippon Light Metal Holdings Company, Ltd. (“the Company”) to provide limited assurance on the following data of the Company domestic and overseas group for the fiscal year 2024: 18.7 million m³ of quantity of water intake, 310 thousand tons CO₂ for Scope1, 128 thousand tons CO₂ for market-based Scope2, and 2.16 million tons CO₂e for Scope3 (category 1*) (collectively, “the Environmental Performance Indicators”). The purpose of this process is to express our conclusion on whether the Environmental Performance Indicators were calculated in accordance with the Company’s standards. The Company’s management is responsible for calculating the Environmental Performance Indicators. Our responsibility is to independently carry out a limited assurance engagement and to express our assurance conclusion.

*Excluding Toyo Aluminium K.K.

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 included:

- Interviewing the Company’s responsible personnel to understand the Company’s standards
- Reviewing the Company’s standards
- Performing cross-checks on a sample basis and performing a recalculation to determine whether the Environmental Performance Indicators were calculated in accordance with the Company’s standards
- On-site inspection.

3. Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the Environmental Performance Indicators have 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.