

## Independent Assurance Statement

September 9, 2025

Mr. Takaaki Yamanashi  
Representative Director, President  
AMADA CO., LTD.

### 1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by AMADA CO., LTD. (“the Company”) to provide limited assurance on the following data of the Company domestic and overseas group for the fiscal year 2024: 136 GWh of energy consumption, 67.7% for the ratio of renewable electricity consumption and CO2 emissions which are 6.34 kt-CO2 for Scope1, 37.9 kt-CO2 for location-based Scope2, 8.04 kt-CO2 for market-based Scope2 and 1.92 Mt-CO2e for Scope3 (Categories 1,2,3,4,5,6,7,8,11,12,13) (collectively, “the Environmental performance data”). The purpose of this process is to express our conclusion on whether the Environmental performance data were calculated in accordance with the 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 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 data were calculated 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 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.