SUSA
Sustainability Accounting Co.,Ltd.

Independent Practitioner's Limited Assurance Report

September 3, 2026

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 2025: 134 GWh of energy consumption, 67.8% for the ratio of renewable electricity consumption and greenhouse gas emissions which are 5.79 kt-CO_2 for Scope1, 36.6 kt-CO_2 for location-based Scope2, 7.69 kt-CO_2 for market-based Scope2 and 1.88 Mt-CO_2e 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.
*Excluding H&F CORPORATION and VIA MECHANICS, LTD. and its subsidiaries

2. Procedures Performed

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements 3000 (ISAE 3000) and International Standard on Assurance Engagements 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 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 with the Company.



Takashi Fukushima
Representative Director
Sustainability Accounting Co., Ltd.