



Independent Verification Report

To: EIKEN CHEMICAL CO., LTD.

Ond Inc. (hereinafter referred to as "Ond") has been commissioned by EIKEN CHEMICAL CO., LTD. (hereinafter referred to as "EIKEN CHEMICAL") to conduct a limited assurance engagement and review of the environmental data prepared by EIKEN CHEMICAL. This verification report applies to the relevant information included within the scope of the engagement described below.

Responsibilities

The "Emission Calculation Data" (for the fiscal year 2023) has been prepared by EIKEN CHEMICAL and is disclosed in this report. Ond's responsibility is to express a limited assurance conclusion on whether the "Emission Calculation Data" has been prepared, in all material respects, in accordance with the criteria established by the company. Ond conducted this limited assurance engagement in accordance with the verification procedures defined by Ond and the "Guidelines for Verification of Specified Greenhouse Gas Emissions under the Tokyo Cap-and-Trade Program" (referred to as the Tokyo Emissions Trading Scheme in CDP). This verification engagement is a limited assurance engagement, which primarily involves inquiries of those responsible for the preparation of the disclosed emission calculation data, analytical procedures, and other verification procedures. The nature, timing, and extent of these procedures are different from, and less in scope than, those for a reasonable verification engagement. Consequently, the level of verification obtained in a limited assurance engagement is substantially lower than that which would have been obtained had a reasonable verification engagement been performed.

The verification procedures performed by Ond included:

- Interviews with EIKEN CHEMICAL personnel
- Review of the data collection and aggregation processes used to compile the reported information, as well as verification of the scope and boundaries of the data

- Analytical procedures on the aggregated data
- Cross-checking and recalculating the data against evidence obtained through sampling, to ensure that the indicators are appropriately captured, aggregated, and disclosed in accordance with the criteria established by EIKEN CHEMICAL

Verification Opinion

Based on the verification procedures described above, nothing has come to our attention that causes us to believe that the indicators within the Emission Calculation Data have not been calculated and disclosed in accordance with the company's specified criteria, in all material respects.

Independence and Quality Control

Ond is an independent professional service firm specialized in environmental matters, providing support to numerous publicly listed companies. Ond complies with the conflict of interest avoidance requirements under the Tokyo Cap-and-Trade Program and has no conflicts of interest that could compromise impartiality. The team involved in this verification engagement is composed based on their expertise, industry experience, and competence in verification engagements, and includes a lead verifier for specified greenhouse gas emissions.

Ond Inc.

Ond Inc. 1-9-2 Marunouchi, Chiyoda-ku, Tokyo

Director, Lead Verifier: Hisaya Maeda

August 28, 2024



Details of the Verification Scope

| Verification Scope | | Verification Subject | Verification Figures |
|--------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 1 | Scope1 | Greenhouse gas emissions from the business activities of EIKEN CHEMICAL CO., LTD. and EIKEN CHINA CO., LTD. for the fiscal year 2023*1 | 2,036 tCO ₂ |
| 2 | Scope2 | | 706 tCO ₂ *2 |
| 3 | Scope3 Category1 | | 47,842 tCO ₂ |
| 4 | Scope3 Category2 | | 5,060 tCO ₂ |
| 5 | Scope3 Category3 | | 1,191 tCO ₂ |
| 6 | Scope3 Category4 | | 1,565 tCO ₂ |
| 7 | Scope3 Category5 | | 73 tCO ₂ |
| 8 | Scope3 Category6 | | 137 tCO ₂ |
| 9 | Scope3 Category7 | | 618 tCO ₂ |
| 10 | Scope3 Category9 | | 9,839 tCO ₂ |
| 11 | Scope3 Category11 | | 2,124 tCO ₂ |
| 12 | Scope3 Category12 | | 3,248 tCO ₂ |

*1 : The fiscal year 2023 for EIKEN CHEMICAL CO., LTD. and EIKEN CHINA CO., LTD. refers to the period from April 1, 2023, to March 31, 2024.

*2: Market-based criteria.