

Independent Assurance Report

Dr. Takashi Yamada
President
Nippon Micrometal Corporation

We performed an independent and limited assurance engagement for Nippon Micrometal Corporation (the "Company") on the consolidated greenhouse gas (GHG) emissions including Scope1, Scope2, and Scope3 (Category 1), prepared by the Company as "Consolidated GHG Emissions for 2024" for the period from January 1, 2024 to December 31, 2024.

- Scope of the Company: Nippon Micrometal Corporation
- Consolidated greenhouse GHG emissions:
 - Scope1: 0t-CO₂eq
 - Scope2: 0t-CO₂eq (Market based)
 - Scope3:15,601t-CO₂eq (Category1)

1. Company's Responsibility

The Company is responsible for the preparation of the GHG emissions in accordance with its own criteria and procedures for their calculation and reporting, "NMC-GHG (Green House Gas) Emissions Calculation Procedure ver1.2" (the "Company's criteria"). As mentioned in International Standard on Assurance Engagements (ISAE) 3000 "Assurance engagements other than audits or reviews of historical financial information," the Company's calculation of GHG emissions is subject to inherent uncertainties that are difficult to completely eliminate.

2. Our Independence and Quality Control

We have established and maintained a comprehensive quality control management system as a certification and assurance body, based on ISO 17029:2019 "Conformity assessment – General principles and requirements for validation and verification bodies." To conduct the engagement, we complied with the basic principles including independence, required in ISO 17029:2019.

3. Our Responsibility

Our responsibility is to express a limited assurance conclusion as to whether the GHG emissions have been properly prepared, through the procedures that we performed and based on the information that we obtained. To execute our responsibility, we conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 and ISO 14064-3:2019 "Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements."

Our engagement consisted of a combination of tasks, such as conducting inquiries with the Company's members, visits to and observations of the processes related to GHG emissions, review of the related documents and records, evaluation of the suitability and the internal control of the Company's criteria, analyses and evaluation of the information for the assurance, and matching and checking the records and the original data. Each engagement was conducted at the Company's headquarters・Iruma Factory and/or Yorii Manufacturing Site.

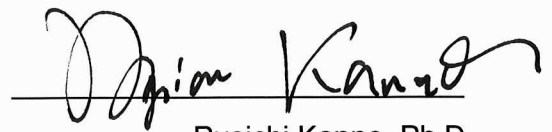
Our assurance team selected for fulfilling this engagement consisted of professionals and individuals based on their knowledge, experience, and qualifications. The team included lead auditors and verifiers for GHG emissions verification.

As defined in ISAE 3000, the nature, timing, and extent of procedures performed in a limited assurance engagement are limited, compared with those necessary in a reasonable assurance engagement. Therefore, the level of our assurance is not as high as that provided by a reasonable assurance, although limited assurance provides a level at which assurance is meaningful for the intended users.

4. Conclusion

Based on our work, nothing has come to our attention that leads us to believe that the GHG emissions reported in the Company's "GHG Emissions 2024" are not prepared, in all material respects, in accordance with the Company's criteria.

JIC Quality Assurance Ltd. (JICQA)
Tokyo, JAPAN



Ryoichi Kanno, Ph.D.
President
June 12, 2025