



LRQA Independent Assurance Statement

Relating to Ohara Inc. 's GHG Emissions for the Fiscal Year 2024

This Assurance Statement has been prepared for Ohara Inc. in accordance with our contract but is intended for the readers of this report.

Terms of Engagement

LRQA was commissioned by Ohara Inc. ("the Company") to provide independent assurance on its GHG emissions ("the report") for the fiscal year 2024, that is, from 1 November 2023 to 31 October 2024, against the assurance criteria below to a limited level of assurance and professional judgement of the verifier using ISO14064-3:2019 "Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions".

Our assurance engagement covered the Company, its subsidiaries' operations and activities ¹in Japan, and its four consolidated subsidiaries' operations and activities in Taiwan, China and Malaysia and specifically the following requirements:

- Verifying conformance with the Company's reporting methodologies:
- Evaluating the accuracy and reliability of data ²³⁴⁵ for only the selected indicators listed below:
 - Scope 1 GHG emissions (tonnes CO₂e)
 - Scope 2 GHG emissions (tonnes CO₂e) [Market-based]

Our assurance engagement excluded the data and information of the Company's suppliers, contractors and any third-parties mentioned in the report.

LRQA's responsibility is only to the Company. LRQA disclaims any liability or responsibility to others as explained in the end footnote. The Company's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by, and remains the responsibility of the Company.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the Company has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable GHG emissions as summarized in Table 1 below.

The opinion expressed is formed on the basis of a limited level of assurance ⁶ and at the materiality of the professional judgement of the verifier.

Table 1. Summary of the Company's GHG Emissions for FY2024:

Scope	
Scope 1 GHG emissions	5,393 Tonnes CO ₂ e
Scope 2 GHG emissions (Market-based)	26,457 Tonnes CO ₂ e

¹ The activities at non-production business sites and offices are not included.

² The gasses reported are CO₂, SF₆, and HFCs.

³ The HFCs-related emissions at OHARA OPTICAL(M) SDN. BHD. do not include the emissions from the equipment for which OHARA OPTICAL(M) SDN. BHD. lacks access to primary data regarding the measured emissions of, such as water servers, and the time period until April 30th, 2024.

⁴ HFCs related emissions also exclude those occurring at disposal at both OHARA OPTICAL (ZHONGSHAN) LTD. and OHARA OPTICAL(M)SDN.BHD.

⁵ GHG quantification is subject to inherent uncertainty.

⁶ The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.