



## Third-party Assurance



### Independent Assurance Report

To: NOF Corporation

We were engaged by NOF Corporation (the "Company") to undertake a limited assurance engagement of the greenhouse gas (GHG) emissions for Scope 1,2, and Scope 3 / Category1, marked with ★(the "Emissions Information") for the period from April 1, 2024 to March 31, 2025 included in its SUSTAINABILITY REPORT 2025 (the "Report").

The Company's Responsibility

The Company is responsible for the preparation of the GHG Emissions Information in accordance with its own reporting criteria (the "Criteria").

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the GHG Emissions Information based on the procedures we have performed. We conducted our engagement in accordance with ISO 14064-3:2019

*Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse-gas statements.*

The limited assurance engagement consisted of making inquiries, primarily of persons responsible for the preparation of information presented in the Report, and applying analytical and other procedures, and the procedures performed vary in nature form, and are less in extent than for, a reasonable assurance engagement. The level of assurance provided is thus not as high as that provided by a reasonable assurance engagement.

Our assurance procedures included:

1. Reviewing the calculation methodologies, the emissions calculation system, and related documentation used to determine the GHG Emissions Information disclosed on the Report.
2. Inquiring about the design of the systems and the implementation of internal controls used to collect and process the GHG Emissions Information.
3. Performing analytical procedures on the aggregated data underpinning the GHG Emissions Information.
4. Interviews with key personnel responsible for the preparation of the Report and for the calculation of the GHG Emissions Information.
5. Examining, on a test basis, evidence supporting the generation, aggregation and reporting of the GHG Emissions Information in conformity with the Criteria and recalculating the GHG Emissions Information.
6. Conducting on-site visits to the Amagasaki Plant, selected based on a risk analysis.
7. Evaluating the overall presentation of the GHG Emissions Information.



### Limited Assurance Conclusion

Based on the procedures performed and evidence obtained by us, nothing has come to our attention that causes us to believe that the GHG Emissions Information presented on the Report is not prepared, in all material respects, in accordance with the Criteria defined by the Company. Beyond this engagement, SSP affirms that it has no organizational or financial relationships with the Company or its group entities that could impair our independence.

Signed

Toshiki Nishimura, Representative Director

Sustainability Standard Partners Inc.

Tokyo, Japan

December 8, 2025