



Your Risk Management
Advantage

LRQA Independent Assurance Statement

Relating to Nabtesco Corporation's Environmental and Social Data for the Calendar Year 2025

This Assurance Statement has been prepared for Nabtesco Corporation in accordance with our contract.

Terms of Engagement

LRQA was commissioned by Nabtesco Corporation ("the Company") to provide independent assurance of its environmental and social data within the Sustainability page as published on its corporate website ("the report") for the calendar year 2025, that is, from 1 January to 31 December 2025, against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using ISAE 3000 (Revised) and ISO 14064-3:2019 for greenhouse gas emissions (GHG).

Our assurance engagement covered operations and activities of the Company and its consolidated subsidiaries in Japan and overseas and specifically the following requirements:¹

- Verifying conformance with the Company's reporting methodologies for the selected dataset; and
- Evaluating the accuracy and reliability of data for the selected indicators listed below:
 - Energy consumption (including the breakdown of energy type)
 - GHG emissions data (Scope 1, Scope 2 [Market-based and Location-Based], Scope 1 and 2[Market-based] year-on-year emissions change between calendar years 2024 and 2025, and Scope 3 Category 1, 2, 3, 4, 5, 6, 7, 11, 12^{2, 3, 4})^{5, 6, 7}
 - Water withdrawal and water discharge
 - Waste generated and landfilled, and hazardous waste generated
 - Chemical substances controlled under the PRTR scheme and VOC emissions
 - Percentage of the Company's main suppliers with GHG emission reduction targets
 - Occupational accident rate⁸, and
 - Occupational disease rate⁹

Our assurance engagement excluded the other 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 set by the Company

¹ Energy consumption and GHG emissions (Scope 1 and Scope 2) data include the Company and its 9 consolidated subsidiaries in Japan and its 13 overseas consolidated subsidiaries, which covers twenty-five domestic and thirteen overseas business sites. Scope 3 GHG emissions data only include the domestic operations of Nabtesco Corporation, Nabtesco Automotive Corporation, and PACRAFT Co., Ltd. Water withdrawal and water discharge data cover Nabtesco Corporation, nine domestic consolidated subsidiaries, and thirteen overseas consolidated subsidiaries. Of these, the data include sixteen domestic sites and thirteen overseas sites. The other selected datasets listed above only included the Company and its 9 consolidated subsidiaries in Japan. Of these, waste generated and landfilled, and hazardous waste generated cover 20 sites; chemical substances controlled under the PRTR scheme and VOC emissions cover 15 sites; and the occupational accident rate and occupational disease rate cover all domestic sites.

² Category 1 includes expenditures representing more than 80% of the total expenditure. In addition, for the remaining 20% or less, expenditures related to individual goods and services that individually exceed 1% of the total expenditure are included in the calculation.

³ Category 11 covers emissions scenarios associated with the energy consumption during the use phase of the Company's automatic doors and packaging machines manufactured by PACRAFT Co., Ltd.

⁴ Category 12 covers emissions scenarios associated with the end-of-life disposal of the Company's three major product groups: automatic doors, hydraulic equipment, and precision reduction gears.

⁵ GHG quantification is subject to inherent uncertainty.

⁶ Scope 1 GHG emissions cover energy-derived CO₂ emissions.

⁷ Scope 1 GHG emissions do not cover CO₂ emitted by own or leased business car use.

⁸ The number of casualties resulting from the recorded occupational accidents in the boundary divided by total working hours (in the unit of million hours)

⁹ The number of casualties resulting from the recorded occupational diseases in the boundary divided by total working hours (in the unit of million hours)



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- Disclosed accurate and reliable environmental and social data.

The opinion expressed is formed on the basis of a limited level of assurance¹⁰ and at the materiality of the professional judgement of the verifier.

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with ISAE3000 (Revised) and ISO 14064-3:2019. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- Auditing the Company's data management systems to confirm that there were no significant errors, omissions or mis-statements in the report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal verification.
- Interviewing with those key people responsible for compiling the data and drafting the report.
- Sampling datasets and traced activity data back to aggregated levels;
- Verifying the CY2025 data and records associated with Environmental and Social data; and
- Visiting the Company's headquarter, Seishin Plant and Hamamatsu Plant of Nabtesco Corporation to confirm the data collection processes, record management practices, and to physically check emission sources.

Observations

In order to continuously realise effective disclosure of environmental and social data, the Company is expected that it will enhance and expand its reporting and management system capability as well as its reporting boundary.

LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021-1 *Conformity assessment – Requirements for bodies providing audit and certification of management systems – Part1: Requirements* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

LRQA is the Company's certification body for ISO 9001, ISO 14001, ISO45001, IATF16949 and IRIS. The verification and certification assessments are the only work undertaken by LRQA for the Company and as such does not compromise our independence or impartiality.

Signature

Shotaro Kawabata

LRQA Lead Verifier

On behalf of LRQA Limited

10th Floor, Queen's Tower A, 2-3-1 Minatomirai, Nishi-ku, Yokohama, JAPAN

LRQA reference: YKA4005454

Dated: 15 May 2026

Kazuyori Yukinaka

LRQA Technical Reviewer

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¹⁰ *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.*