



LRQA Independent Assurance Statement

Relating to DNP Group's Environmental Data within DNP Group Environmental Report 2022 for the fiscal year 2021

This Assurance Statement has been prepared for Dai Nippon Printing Co., Ltd.'s in accordance with our contract.

Terms of engagement

LRQA Limited ("LRQA") was commissioned by Dai Nippon Printing Co., Ltd. ("the Company") to provide independent assurance on DNP Group's environmental data and information ("the report") within DNP Group Environmental Report 2022 for the fiscal year 2021, that is, 1 April 2021 to 31 March 2022¹, against the assurance criteria below to a limited level of assurance and professional judgement of the verifier using ISAE3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ISO14064-3:2019 *Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions* for GHG emissions.

Our assurance engagement covered the operations and activities relating the Company and its consolidated subsidiary in Japan and overseas^{2 3 4} and specifically the following requirements:

- Verifying conformance with the Company's reporting methodologies;
- Evaluating the accuracy and reliability of data for the selected environmental indicators listed Appendix 1;^{5 6}

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:

- Complied with the Company's reporting methodologies
- Disclosed accurate and reliable environmental data

The opinion expressed is formed on the basis of a limited level of assurance⁷ and at the materiality of the professional judgement of the verifier.

¹ The reporting period for some overseas manufacturing subsidiaries are 1 January 2021 to 31 December 2021.

² The scope is covered Dai Nippon Printing Co., Ltd. and its 23 Manufacturing companies and 1 logistics company.

³ The scope is covered non-manufacturing sites of Dai Nippon Printing Co., Ltd. and domestic subsidiaries (including 3 Development base, office-building, and business offices etc.)

⁴ Overseas 9 manufacturing subsidiaries (DNP Photomask Europe S.p.A., DNP Denmark A/S, DNP Imagingcomm Europe B.V., DNP Imagingcomm America Corporation (Concord), DNP Imagingcomm America Corporation (Pittsburgh), DNP Imagingcomm Asia Sdn. Bhd., PT DNP Indonesia (Karawang), PT DNP Indonesia (Pulogadung), DNP Vietnam Co.,Ltd.)

⁵ LRQA undertook a limited assurance engagement of the environmental data marked with "✓" within DNP Group Environmental Report 2022. And see Appendix 1 for detailed information on the data covered by this Independent Assurance Statement.

⁶ When the breakdown data for each department is listed in DNP Group Environmental Report 2022, the data is also assured.

⁷ 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.



LRQA's approach

LRQA's assurance engagements are carried out in accordance with ISAE3000 (Revised) and ISO14064-3:2019 for GHG emissions. The following tasks though 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 misstatements 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 historical environmental data and records for the fiscal year 2021; and
- Visiting Tokyo Plant of DNP Living Space Co., Ltd. to confirm the data collection processes, record management practices.
- By implementing the Company's "No Visitor" Policy due to the global infection spread of COVID-19, conducting the remote verification to Izumizaki Plant of DNP Technopack Co., Ltd. for confirming the effectiveness of its data management systems via emails and Microsoft Teams.

Observations

It is recommended the Company will continue to maintain the high-level data management systems and discover further improvement opportunities proactively to ensure accurate aggregation and calculation of environmental data.

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 certification body of ISO9001 and ISO14001 for the DNP Ellio Co., Ltd. which is the consolidated subsidiary of the Company and as such does not compromise our independence or impartiality.

Signed

Dated: 11 July 2022

A handwritten signature in black ink, appearing to read 'N. Kinoshita', is written over a light blue horizontal line.

Norihiko Kinoshita

LRQA Lead Verifier

On behalf of LRQA Limited

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

LRQA reference: YKA00000845

LRQA, its affiliates and subsidiaries, and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant LRQA entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.

The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

This Assurance Statement is only valid when published with the report to which it refers. It may only be reproduced in its entirety.

Copyright © LRQA, 2022.



Appendix 1 : The Scope of Work

LRQA undertook a limited assurance engagement of the environmental data listed below within the Environmental Report 2022. (The number of pages on the left side of this table below is the page published in the Environmental Report 2022.)

P17	GHG emissions ⁸
	Fuel use for transport per amount of sales
	Emissions of VOCs (except for methane)
	Resource recycling rate
	Landfill waste rate
	Water use per amount of sales (includes overseas location)
	Percentage of super-eco products sales
P.18-19	Main raw materials consumption (Paper, Film, Plastic, Metal, Ink, and Others)
	Solvent use
	Acid and alkaline use
	Energy consumption (Electricity, City gas, LNG, LPG, Fuel oil, Steam, and Kerosene)
	Water use
	GHG emissions ^{6,8}
	Atmospheric emissions of VOCs
	Water discharged
	Undesired materials
	Waste emissions
	Landfill waste amount
P.20	Sales of super-eco products (including the breakdown of the sales amount of the department)
	Percentage of super-eco products sales
P.22	Scope 1 and Scope 2 GHG emissions ^{6,8} (including the breakdown of Scope 1 and Scope 2 [Market-based])
	Domestic fuel composition
P.23	Fuel use for transport
	Fuel use for transport per amount of sales
	Power consumption at major offices
P.24	Scope1,Scope2,Scope 3 GHG emissions ^{6,8,9} (Categories 1,2,3,4,5,6,7,9,11, and 12)
P.25-26	Undesired materials (including the breakdown data for each department)
	Waste emissions (including the breakdown data for each department)
	Amount of resource recycling, Amount of undesired materials (waste + valuable waste) excluding paper as valuable waste, Resource recycling rate,
P.27	Water use
P.29	Atmospheric emissions of VOCs (includes the breakdown of PRTR and non-PRTR VOCs)
P.30	Chemical Substances Subject to the PRTR Law (includes the breakdown of Release and Transfer amount)

Verification period

- Fiscal year 2021 (1 April 2021 to 31 March 2022)
- Some overseas plants collect and aggregate the environmental data in the calendar year 2021 (1 January 2021 to 31 December 2021).

⁸ GHG quantification is subject to inherent uncertainty.

⁹ Regarding Scope3 GHG emissions, the scope is covered major domestic sites (excluding Hokkaido Coca-Cola Products and the subsidiaries book stores etc.) and major overseas sites (PT DNP Indonesia, DNP Imagingcomm America Corporation, and DNP Imagingcomm Asia Sdn.Bhd. GHG emissions from the Company's own logistics transportation should be partially categorized as Scope 1, but due to difficulties in separating it out, all GHG emissions are calculated as Category 4 of Scope 3.