LRQA Independent Assurance Statement

Relating to DNP Group's Environmental Data within DNP Group Environmental Report 2025 for the fiscal year 2024

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 2025 for the fiscal year 2024, that is, 1 April 2024 to 31 March 2025 [1], 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 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; [2] [3]

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 assurance[4] 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 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.

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[1] *The reporting period for some overseas manufacturing subsidiaries are 1 January 2024 to 31 December 2024.*

[2] *LRQA undertook a limited assurance engagement of the environmental data marked with "✓" within DNP Group Environmental Report 2025. And see Appendix 1 for detailed information on the data covered by this Independent Assurance Statement.*

[3] *When breakdown data for each department is listed in DNP Group Environmental Report 2024, the data is also assured.*

[4] *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.*

- Sampling datasets and traced activity data back to aggregated levels;
- Verifying the historical environmental data and records for the fiscal year 2024; and
- Visiting Tobata Plant of DNP High-performance Materials Co., Ltd. and Yokohama Plant of DNP Technopack Co., Ltd. to confirm the data collection processes, record management practices.

Observations

It is expected the company to actively seek opportunities for further improvement through the information from sites and other means to ensure efficient and 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: 22 June 2025

Kazuyori Yukinaka
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

Appendix 1 : The Scope of Work

LRQA undertook a limited assurance engagement of the environmental data listed below within the Environmental Report 2025.

Scope 1 and Scope 2 GHG emissions (including the breakdown of Scope 1 and Scope 2 [Market-based]) [5]
Scope 3 GHG emissions (Categories 1,2,3,4,5,6,7,9,11, and 12） [6]
Domestic fuel composition
Energy consumption (Electricity, City gas, LNG, LPG, Fuel oil, Steam, and Kerosene)
Renewable energy consumption, Renewable energy ratio
Fuel use for transport
Fuel use for transport per amount of sales
Power consumption at major offices
Atmospheric emissions of VOCs (includes the breakdown of PRTR and non-PRTR VOCs)
Chemical Substances Subject to the PRTR Law (includes the breakdown of Release and Transfer amount) [7]
Non valuable emissions（Including departmental breakdown）, Non valuable emissions (amount excluding resources)
Waste emissions（Including departmental breakdown）
Amount of resource recycling, Resource recycling rate
Amount of waste (waste + valuable waste) excluding paper valuable waste
Landfill waste amount(domestic), Landfill waste rate (domestic)
Water withdrawal (water use), Water discharged
Water use per amount of sales (includes overseas location)
Sales of super-eco products
Percentage of super-eco products sales
Main raw materials input (Paper, Film, Plastic, Metal, Ink, and Others)
Main secondary materials input (Solvent, Acid and alkaline)

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[5] *GHG quantification is subject to inherent uncertainty.*

[6] *For Scope 3 GHG emissions, the companies in each category differ. In addition, some of the cargo transportation volume handled by logistics companies within the group would normally fall under Scope 1, but because it is difficult to separate, all of it is included in Category 4.*

[7] *This applies to chemical substances subject to the statutory threshold requirements based on the annual handling volume at each factory. The results are compiled with two significant digits for each substance.*