

# Environmental Information Independent Verification Report

**To: OKUMA Corporation**

## 1. Objective and Scope

Japan Quality Assurance Organization (hereafter, “JQA”) was engaged by OKUMA Corporation (hereafter, “the Company”) to provide an independent verification on “FY2024\* Environmental Information Report” (hereafter, “the Report”). The content of our verification was to express our conclusion, based on our verification procedures, on whether the statement of information regarding GHG emissions, water withdrawal, water discharge and waste generation (hereafter, “the Environmental Information”) in the Report was correctly measured and calculated, in accordance with the “Management Rules for Disclosure of Environmental Information Ver.2.02”, and “Calculation rules for GHG emissions in Scope 1, 2, 3, Water, Waste Ver.3.01” (hereafter, “the Rules”). The purpose of the verification is to evaluate the Report objectively and to enhance the credibility of calculation for the Environmental Information in the Report.

\* The period covered by this verification is for FY2024, year ended March 31, 2025 except for some overseas sites with the period as year ended December 31, 2024(January 1, 2024 to December 31, 2024)

## 2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3” for GHG emissions, and with “ISAE3000” for water withdrawal, water discharge and waste generation. The scope of this verification assignment covers Scope 1 & 2 GHG emissions (CO2 and HFCs), Scope 3 GHG emissions (11 categories: Category 1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 12), the amount of water withdrawal, water discharge and waste generation. The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent each of the total emissions and amount in the Report. The organizational boundaries of this verification include OKUMA Corporation and 15 companies of consolidated subsidiaries (totaling 70 sites).

Our verification procedures include:

- Confirming the integrated functions and the Rules prior to the on-site assessment.
- Conducting on-site verification except for Scope 3 at three sites: OKUMA Corporation Kumamoto Business Office & Kyusyu CS Center, Okuma Steel Techno Corporation and BYJC-Okuma (Beijing) Machine Tool Co., Ltd. The sampling sites for on-site assessment were selected by the Company.
- On-site assessment to check the Report’s scope and boundaries; monitoring points and sources of Scope 1, 2, water withdrawal, water discharge and waste generation; and monitoring and calculation system.
- Confirming the integrated functions for Scope 3 to check the Report’s boundary, calculation scenario and allocation method, monitoring and calculation system and its controls.
- Cross-checking the activity data against evidence.

## 3. Conclusion

Based on the procedures described above, nothing has come to our attention that has caused us to believe that the statement of the Environmental Information in the Report is not materially correct or have not been prepared in accordance with the Rules.

## 4. Considerations

The Company was responsible for preparing the Report, and JQA’s responsibility was to conduct verification of the Environmental Information in the Report only. There is no conflict of interest between the Company and JQA.



Sumio Asada, Executive Board Director

For and on behalf of Japan Quality Assurance Organization

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September 4, 2025