

Independent Practitioner's Assurance Report

To Mr. YAGI Shinsuke, Representative Director, President, Nissan Chemical Corporation

We have undertaken a limited assurance engagement of the information set out in the table below for the period from April 1, 2025 to March 31, 2026 (the "Sustainability Information"), included in the "Environment" and "Social" sections of the "ESG Performance Data" webpage prepared by Nissan Chemical Corporation (the "Company").

Sustainability Information (Environmental Data)	Amount (unit)
GHG emissions: Scope 1 + Scope 2 – non-consolidated	330,589 (t-CO ₂ e)
GHG emissions: Scope 1 + Scope 2 – Nissan Chemical Group	358,318 (t-CO ₂ e)
Scope 1 (direct emissions) – non-consolidated	233,161 (t-CO ₂ e)
Scope 1 (direct emissions) – Nissan Chemical Group	243,960 (t-CO ₂ e)
Scope 2 (indirect emissions), market-based – non-consolidated	97,428 (t-CO ₂ e)
Scope 2 (indirect emissions), market-based – Nissan Chemical Group	114,358 (t-CO ₂ e)
GHG emissions: Scope 3 (other indirect emissions), of which the following categories	
Category 1: Purchased goods and services	434,050 (t-CO ₂ e)
Category 2: Capital goods	42,492 (t-CO ₂ e)
Energy data, of which the following items	
Non-renewable fuels purchased and consumed (A) (nuclear fuels, coal, oil, natural gas, etc.)	383,647 (MWh)
Non-renewable electricity purchased (B)	226,041 (MWh)
Non-fossil certificates purchased (C)	20,176 (MWh)
Steam, heat, cooling and other non-renewable energy purchased (D)	23,602 (MWh)
Renewable energy purchased or generated (E) (wind, solar, biomass, hydroelectric, geothermal, etc.)	1,112 (MWh)
Non-renewable energy sold (F) (electricity, heating and cooling)	14,924 (MWh)
Total non-renewable energy consumption (A+B+D-C-F)	598,190 (MWh)
Water resources input	42,040 (thousand m ³)
Effluent	35,585 (thousand m ³)
Sustainability Information (Social Data)	Amount (unit)
Percentage of females, of which the following items	
Full-time employees – Regular position	13.1 (%)
Full-time employees – General position	14.4 (%)
Full-time employees – Overall	13.7 (%)
Percentage of female managerial employees, of which the following items	
Manager and above, below General Manager	5.6 (%)
General Manager and above	3.7 (%)

Overall	5.4 (%)
Percentage of male employees taking childcare leave	75.4 (%)
Pay gap between men and women, of which the following items	
Full-time employees	76.4 (%)
Part-time and fixed-term employees	65.6 (%)
All employees	68.2 (%)
Work-related fatalities	0 (persons)
Lost-time injury frequency rate (full-time employees)	0.63

The Company's Responsibility

The Company is responsible for the preparation of the Sustainability Information in accordance with the calculation and reporting standard adopted by the Company. This responsibility includes the design, implementation, and maintenance of internal controls to prepare the Sustainability Information that is free from material misstatement, whether due to fraud or error. Greenhouse gas quantification is subject to inherent uncertainty for reasons such as incomplete scientific knowledge used to determine emissions factors and numerical data needed to combine emissions of different gases.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. We apply International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Sustainability Information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements ("ISAE") 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information, and ISAE 3410, Assurance Engagements on Greenhouse Gas Statements, both issued by the International Auditing and Assurance Standards Board.

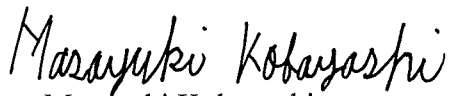
The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records. These procedures also included the following:

- Evaluating whether the Company's methods for estimates are appropriate and have been consistently applied. However, our procedures did not include testing the data on which the estimates are based or reperforming the estimates.
- Performing interviews of responsible persons and inspecting documentary evidence to assess the completeness of the data, data collection methods, source data and relevant assumptions applicable to the sites.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Sustainability Information is not prepared, in all material respects, in accordance with the calculation and reporting standard adopted by the Company.

A handwritten signature in black ink, reading "Masayuki Kobayashi". The script is fluid and cursive, with the first name and last name clearly distinguishable.

Masayuki Kobayashi

Representative Director CEO

Asuene Veritas Inc.

1-3-1 Toranomom, Minato-ku, Tokyo, Japan

August 24, 2026