

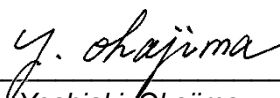
Greenhouse Gas Emissions Verification Report



To: Sumitomo Osaka Cement Co., Ltd.

September 2, 2026

Japan Audit and Certification Organization
for Environment and Quality (JACO)
3-4 Kandakajicho Chiyoda-ku, Tokyo, Japan

President 
Yoshiaki Okajima

Japan Audit and Certification Organization for Environment and Quality (JACO) has been engaged by Sumitomo Osaka Cement Co., Ltd. including its domestic consolidated company (hereinafter referred to as "the Organization") to conduct independent verification of its GHG emissions data in the Integrated Report prepared under the responsibility of the Organization.

1. Purpose and scope of verification

With regard to GHG emissions information for the fiscal year 2025 (from April 1, 2025 to March 31, 2026) reported to the report, the verification was conducted. The aim of this verification is to consider the reliability and accuracy of the GHG emissions data and to provide a verification opinion.

- 1) Scope 1 and Scope 2 Greenhouse gas emissions at the Organization's 83 sites
- 2) Scope 3 Greenhouse gas emissions as defined by the Organization (Category 1-7, 9, 10, 12 and 13)

The Organization revised a part of the data in GHG emissions information that was used for the verification based on the verification results. The responsibility for preparing a calculation report and reporting GHG emissions is in the Organization and our responsibility is to express an opinion on GHG emissions stated in the calculation report by independent standpoint.

2. Verification procedure

JACO conducted verification in accordance with ISO 14064-3:2019, Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements. We conducted the following activities as part of limited assurance:

- Hearing or document inquiries to the Organization's officials who are responsible for identifying and accounting greenhouse gas emissions;
- Evaluation of the application of the accounting criteria, the method of data measurement, the assumptions adopted by the Organization as well as its basis, and the description of the GHG statement related to the information (data) used to determine the GHG emissions; and
- Verification by sampling in order to confirm accuracy of GHG emissions.

Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

3. Conclusion

Based on the process and procedures conducted, there is no evidence that the Organization's GHG statement:

- is not materially correct and is not a fair representation of GHG data and information;
- has not been prepared in accordance with the related International Standards on GHG quantification, monitoring and reporting, or to relevant national standards or practices.

Verified Greenhouse gas emissions

Scope 1: 7,297 kt-CO₂e, Scope 2: 166 kt-CO₂e, Scope 3: 1,086 kt-CO₂e

The Organization and JACO verification team did not have any specific conflicts of interest and carried out the verification on an independent basis.