

Independent Assurance Report

Ms. Junko Miyake
Executive Officer, Responsible for sustainability
GLORY LTD.

We have performed a limited assurance engagement to confirm that the 2024 GHG emissions (Scope 1 and Scope 2) prepared by GLORY LTD. (hereinafter referred to as “the Company”) have been calculated in accordance with the standards established by the Company.

The Company's 2024 GHG emissions include consolidated subsidiaries that were included in the calculation of fiscal 2024 KPI results.

Calculation Scope : GLORY LTD. Group, 10 domestic companies, 32 overseas companies
2024 GHG emissions :

(unit ; t-CO ₂ eq)	Scope1	Scope2	Scope1 + Scope2
Domestic	4,338	6,044	10,382
Overseas	13,921	5,871	19,792
Total	18,259	11,915	30,174

1. The Company's Responsibility

The company is responsible for calculating its “2024 GHG emissions” in accordance with the standards established by the company.

2. Our Independence and Quality Control

We have established and maintained a comprehensive quality control management system as a certification and assurance body, based on ISO 17029:2019 “Conformity assessment—General principles and requirements for validation and verification bodies.” To conduct the engagement, we complied with the basic principles including independence, required by ISO 17029:2019.

3. Our Responsibility

Our responsibility is to express a conclusion on the limited assurance based on the procedures we performed and the evidence we obtained. To execute our responsibility, we conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE 3000 (Revised)) “Assurance engagements other than audits or reviews of historical financial information” and ISO 14064-3:2019.

Our engagement consisted of a combination of tasks, such as conducting inquiries with the Company's members, visiting and observing the manufacturing processes, reviewing the Company's criteria, analyzing and evaluating the information for assurance, and matching and checking the records and the original data. Each task was conducted at the Company's Head Office/Factory, Tokyo Office and/or works.

Our assurance team selected for fulfilling this engagement consisted of professionals and individuals based on their knowledge, experience, and qualifications. The team included lead auditors and verifiers for GHG emissions verification.

As defined in ISAE 3000, the nature, timing, and extent of procedures performed in a limited assurance engagement are limited compared with those necessary in a reasonable assurance engagement. Therefore, the level of our assurance is not as high as that provided by a reasonable assurance, although limited assurance provides a level at which assurance is meaningful for the intended users.

4. Conclusion

Based on the procedures we conducted and the evidence we obtained, we have not identified any matters that would cause us to believe that the GHG emissions stated in the “2024 Fiscal Year GHG Emissions” prepared by the company were not calculated in accordance with the company's standards, in all material respects.

※The company's established standards
GHG Calculation Policy (Revised as of July 1, 2025)
GHG Calculation Manual (Revised as of July 1, 2025)

JIC Quality Assurance Ltd. (JICQA)
Tokyo, JAPAN



Akihiko Kojima, Ph.D.
President
July 31, 2025