



INDEPENDENT ASSURANCE OPINION STATEMENT

To the Mr. Toyokazu Yamaguchi of Yamaguchi Heavy Industries Ltd.

Holds Statement No.: SRA 793516

The British Standards Institution (**BSI**) has conducted a limited assurance engagement on the sustainability information (described in the "Scope") in the Green Human Capital Report 2024 of Yamaguchi Heavy Industries Ltd.

Scope

The scope of engagement agreed upon with Yamaguchi Heavy Industries Ltd. includes the following:

The assurance covers the Yamaguchi Heavy Industries Ltd. 's sustainability information in the sections of Green Human human capitals on pages 10 to 48 of the 'Green Human Capital Report 2024' for the fiscal year ended June 30, 2025.

The information are reported in accordance with ISAE3000 (Revised) and ISO 30414:2018.

Opinion Statement

We have conducted a limited assurance engagement on the sustainability information described in the "Scope" above (**Sustainability Information**).

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 accompanying Sustainability Information is not prepared, in all material respects, in accordance with ISAE3000 (Revised) based on ISO 30414:2018.

Methodology

Our assurance engagements were carried out in accordance with ISAE3000 (Revised) and ISO 30414:2018. Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a top level review of issues raised by external parties that could be relevant to Yamaguchi Heavy Industries Ltd.'s policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers and staffs on Yamaguchi Heavy Industries Ltd.'s approach to stakeholder engagement. However, we had no direct contact with external stakeholders.

- interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- document review of relevant systems, policies, and procedures where available
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- visit of the Tokyo Head Office of Yamaguchi Heavy Industries Ltd. to confirm the data collection processes, record management practices, and check Green Human human capital reporting data sources physically.

Responsibility

Yamaguchi Heavy Industries Ltd. is responsible for the preparation and fair presentation of the sustainability information and report in accordance with the agreed criteria. BSI is responsible for providing an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Independence, Quality Control and Competence

BSI is independent to Yamaguchi Heavy Industries Ltd. and has no financial interest in the operation of Yamaguchi Heavy Industries Ltd. other than for the assurance of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of Yamaguchi Heavy Industries Ltd. only for the purposes of verifying its statements relating to its environmental, social and governance (ESG), more particularly described in the Scope above.

This independent assurance opinion statement is prepared on the basis of review by BSI of information presented to it by Yamaguchi Heavy Industries Ltd. In making this independent assurance opinion statement, BSI has assumed that all information provided to it by Yamaguchi Heavy Industries Ltd. is true, accurate and complete. BSI accepts no liability to any third party who places reliance on this statement.

BSI applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17021-1:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

BSI is a leading global standards and assessment body founded in 1901. The BSI assurance team has extensive experience in conducting verification over environmental, social and governance (ESG), and ISO30414 Auditor Competence.

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For and on behalf of BSI:



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