



Independent Assurance Report

Mr. Hideo Izumi
Representative Director, President & CEO
ALPS ALPINE CO., LTD.

We, SOCOTEC Certification Japan (hereafter "SOCOTEC"), have performed a limited assurance engagement, in response to the entrustment from ALPS ALPINE CO., LTD. (hereafter the "Company") in order to provide an opinion as to whether the subject matter information ("FY2024 GHG Emissions Calculation Report (Scope1,2)" and "FY2024 GHG Emissions Calculation Report (Scope3)" (period: 1 April 2024 to 31 March 2025)) of the Company meets the criteria in all material respects.

1 Subject Matter Information and Criteria

The subject matter information for our assurance is a "report on GHG emissions and environmental performance data (shown in the Appendix)" covering the operations and activities at the company and its consolidated companies in Japan and overseas (49 domestic sites and 52 overseas sites) described in the "FY2024 GHG Emissions Calculation Report (Scope1,2)" and "FY2024 GHG Emissions Calculation Report (Scope3)" (period: 1 April 2024 to 31 March 2025).

The criteria for preparing subject matter information is the "FY2024 GHG Emissions Calculation Rule(Ver1.0)".

2 Management Responsibility

The "FY2024 GHG Emissions Calculation Report (Scope1,2)" and "FY2024 GHG Emissions Calculation Report (Scope3)" (period: 1 April 2024 to 31 March 2025) was prepared by the management of the Company, who is responsible for the integrity of the assertions, statements and claims made therein (including the assertions over which we have been engaged to provide limited assurance), the collection, quantification and presentation of all data and information in the report, and applied criteria, analysis and publication.

The management of the Company is responsible for maintaining adequate records and internal controls that are designed to support the reporting process and ensure that the "FY2024 GHG Emissions Calculation Report (Scope1,2)" and "FY2024 GHG Emissions Calculation Report (Scope3)" (period: 1 April 2024 to 31 March 2025) is free from material misstatement whether intentional or negligent.

3 Assurance Practitioner's Responsibility

The responsibility of SOCOTEC is to express a limited assurance conclusion as to whether the subject matter information has been prepared in compliance with the criteria in all material respects.

We have performed limited assurance engagement in accordance with the verification procedures stipulated by SOCOTEC and "JIS Q 14064-3:2023 (ISO 14064-3:2019) Specification with guidance for the verification and validation of greenhouse gas statements" and the International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" of International Auditing and Assurance Standards Board (IAASB).

The procedures performed in the limited assurance engagement are limited in their type, timing and scope as compared to the procedures performed in the reasonable assurance engagement. As a result, our limited assurance engagement does not provide as high assurance as reasonable assurance engagement.

Our procedures performed depend on the assurance professional practitioner's judgement, including an assessment of the risk of material misstatement, whether due to fraud or error. Our conclusion was not designed to provide assurance on internal controls.

We believe that we have obtained the evidence to provide a basis for our limited assurance conclusions.



4 Assurance Procedures

The procedures that SOCOTEC has performed are based on professional judgement and include, but are not limited to:

- Evaluation of policies and procedures created by the Company in relation to subject matter information
- Inquiries to the Company personnel to understand the above policies and procedures
- Verification that the target project meets eligibility requirements
- Matching with the basis data by trial calculation and recalculation
- Obtaining and collating material for important assumptions and other data
- Sites visited to confirm the calculation structure and procedures, data collection and implementation status of record control:

HEAD OFFICE / KAKUDA PLANT / IWAKI R&D CENTER

5 Statement of Our Independence, Quality Management and Competence

SOCOTEC has introduced and maintained a comprehensive management system that conforms to the accreditation requirements of "JIS Q 17021-1:2015(ISO/IEC 17021-1:2015) Conformity assessment - Requirements for bodies providing audit and certification of management systems - Part 1: Requirements". In addition, we have also established a management system according to "JIS Q 14065:2025(ISO 14065:2020) General principles and requirements for bodies validating and verifying environmental information". These meet the requirements of International Standard on Quality Management 1 by the International Auditing and Assurance Standards Board and Code of Ethics for Professional Accountants by International Ethics Standards Board for Accountants. We maintain a comprehensive quality management system that includes ethical rules, professional standards and documented policies and procedures for compliance with applicable laws and regulations. The SOCOTEC Group is a comprehensive third-party organisation in testing, inspection and certification operations, and provides management system certification and training services related to quality, environment, labour and information security in countries around the world. Engaged in performance data and sustainability report assurance of environmental and social information, SOCOTEC affirms that it is independent of the organisation that has ordered the assurance engagement, its affiliated companies and stakeholders, and that there is no possibility of impairing impartiality or conflict of interest.

We assure that the team engaged in the assurance is selected based on knowledge and experience in the relevant industry, as well as the competence requirements for this assurance engagement.

6 Use of Report

Our responsibility in performing our limited assurance activities is to the management of the Company only in accordance with the terms for this engagement as agreed with the Company. We do not therefore assume any responsibility for any other purpose or to any other person or organisation.

7 Our Conclusion

On the basis of our procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the subject matter information is not, in all material respects, prepared and reported in accordance with the stated criteria.

SOCOTEC Certification Japan

Masahide Fukushima

Head of Verification

27 February 2026

ENDT5859-1

GHG Emissions and Environmental Performance Data

Table 1 GHG Emissions Data and Environmental Performance Data

Item			Quantity	Unit
Scope 1			14,151	t-CO ₂ e
Scope 2: Location-based			203,139	t-CO ₂ e
Scope 2: Market-based			57,047	t-CO ₂ e
Renewable electricity usage rate			72.2	%
Scope 3 ^{*1} (Breakdown)	Category 1	Purchased goods and services	2,749,845	t-CO ₂ e
	Category 2	Capital goods	123,749	t-CO ₂ e
	Category 3	Fuel and energy related activities not included in Scope 1 or 2	30,991	t-CO ₂ e
	Category 4	Transportation and distribution (upstream)	102,736	t-CO ₂ e
	Category 5	Waste generated in operations	7,247	t-CO ₂ e
	Category 6	Business travel	4,714	t-CO ₂ e
	Category 7	Employee commuting	15,414	t-CO ₂ e
	Category 11	Use of sold products	387,137	t-CO ₂ e
	Category 15	Investments	5,649	t-CO ₂ e
	Total			3,427,481

*1 The Scope 3 total is the aggregate result for each category, including decimals, and does not directly match the aggregate result that is rounded off for each category.