

Independent Assurance Statement

September 3, 2025

Mr. Yoshikazu Sakairi
President
Oiles Corporation

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by Oiles Corporation ("the Company") to provide limited assurance on the following data of the Company group for the fiscal year 2024: 5.58 kt-CO₂ for Scope1, 14.5 kt-CO₂ for market-based Scope2, 224 kt-CO₂e for Scope3 (Categories 1,2,3,4,5,6,7), and 122 thousand m³ of water withdrawal (fresh surface water) (collectively, "the Environmental Performance Indicators"). The purpose of this process is to express our conclusion on whether the Environmental Performance Indicators were calculated in accordance with the Company's standards. The Company's management is responsible for calculating the Environmental Performance Indicators. Our responsibility is to independently carry out a limited assurance engagement and to express our assurance conclusion.

2. Procedures Performed

We conducted our assurance engagement in accordance with International Standard on Assurance Engagement 3000 (ISAE 3000) and International Standard on Assurance Engagement 3410 (ISAE 3410). The key procedures we carried out include:

- Interviewing the Company's responsible personnel to understand the Company's standards
- Reviewing the Company's standards
- Performing cross-checks on a sample basis and performing recalculation to determine whether the Environmental Performance Indicators were calculated in accordance with the Company's standards.

3. Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the Environmental Performance Indicators have not been calculated in all material respects in accordance with the Company's standards.

We have no conflict of interest relationships with the Company.



Takashi Fukushima
Representative Director
Sustainability Accounting Co., Ltd.