



# LRQA Independent Assurance Statement

Relating to Sumitomo Rubber Industries Group's greenhouse gas emissions inventory, amount of energy consumed, waste disposed, water consumed and wastewater discharged for the calendar year 2025

This Assurance Statement has been prepared for Sumitomo Rubber Industries, Ltd. in accordance with our contract.

## Terms of Engagement

LRQA Limited (LRQA) was commissioned by Sumitomo Rubber Industries, Ltd. (the Organisation) to provide independent assurance of its greenhouse gas (GHG) emissions inventory, on the amount of energy consumed, waste disposed, water consumed and wastewater discharged ("the Report") for the calendar year 2025 (from 01/01/2025 to 31/12/2025), against the assurance criteria below to a "level of assurance and materiality" using "ISAE 3000 (Revised) / ISO 14064 - Part 3 for greenhouse gas data".

Our assurance engagement covered the operations and activities at the Organisation and its domestic and international consolidated subsidiaries, totalling 84 companies for GHG emissions and energy consumption, and Sumitomo Rubber Industries Group's manufacturing bases in Japan and overseas for waste disposed, water consumed and wastewater discharged and specifically the following requirements:

- Verifying conformance with the Organisation's in-house reporting methodologies for the selected datasets.
- Evaluating the accuracy and reliability of the selected datasets:
  - Scope 1 GHG emissions, Scope 2 GHG emissions (location-based, market-based) and Scope 3 GHG emissions (Category 1 ~ 15) in tons- CO<sub>2</sub>e<sup>1</sup>
  - Energy consumed: volume consumed in kilo-litre crude oil equivalent
  - Waste disposed: amount disposed in metric tons
  - Water consumed: volume consumed in thousand cubic meters, as sourced from the local water supply system, underground and surface water supply<sup>2</sup>
  - Wastewater discharged: volume discharged in thousand cubic meters

Our assurance engagement excluded the data and information of the Organisation's suppliers, contractors and any third-parties mentioned in the report.

LRQA's responsibility is only to the Organisation. LRQA disclaims any liability or responsibility to others as explained in the end footnote. The Organisation's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by, and remains the responsibility of the Organisation.

## LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the Organisation has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information on GHG emissions and key environmental data as summarized in Table 1 and 2 in the Annex.

The opinion expressed is formed on the basis of a limited level of assurance<sup>3</sup> and at the materiality of the professional judgement of the verifier.

<sup>1</sup> GHG quantification is subject to inherent uncertainty.

<sup>2</sup> The use of rainwater is not included.

<sup>3</sup> The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



### LRQA's Approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- conducting a visit assessment to Kakogawa Factory and reviewing processes related to the control of data and records;
- interviewing relevant employees of the organization responsible for managing data and records; and
- assessing the Organisation's data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control.
- verifying historical data and records at an aggregated level for the calendar 2025.

The Report includes a deduction from Company's emissions of 247,826 tonnes CO<sub>2</sub>e relating to offsets. We have verified that these offsets were acquired and that their inclusion in the Report is reasonable. We have not performed any procedures regarding the providers of these offsets and express no opinion on whether they have, or will, result in a reduction of CO<sub>2</sub>e.

### Observations

The Company should continue to maintain data management systems to ensure efficient and accurate aggregation and calculation of GHG emissions inventory.

### LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition and ISO/IEC 17021 Conformity assessment – Requirements for bodies providing audit and certification of management systems that are at least as demanding as the requirements of the International Standard on Quality Control and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

LRQA is the Organisation's certification body for ISO 9001, ISO 14001, ISO 45001 and IATF16949. The verification and certification assessments are the only work undertaken by LRQA for the Organisation and as such does not compromise our independence or impartiality.

Signed

Dated: 1 May 2026

Koji Tagami

Saeko Shimizu

LRQA Lead Verifier

LRQA Technical Reviewer

On behalf of LRQA Limited

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The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

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**Table 1. Summary of Sumitomo Rubber Industries Group’s GHG Emissions Inventory for calendar year 2025**

Scope of GHG emissions	tonnes CO <sub>2</sub> e
Scope 1 GHG emissions	350,384
Scope 2 GHG emissions (Location-based)	578,963
Scope 2 GHG emissions (Market-based)	304,167

Scope of GHG emissions	tonnes CO <sub>2</sub> e	
	A <sup>4</sup>	B <sup>5</sup>
Scope 3 GHG emissions <sup>6</sup>		
Category 1	4,395,786	3,571,302
Category 2	200,297	200,297
Category 3	111,256	107,843
Category 4	279,804	279,804
Category 5	20,433	18,941
Category 6	4,897	4,897
Category 7	15,669	15,669
Category 9	32,559	32,559
Category 11 <sup>7</sup>	26,929,010	26,929,010
Category 12	743,003	803,914
Category 13	997	997

**Table 2. Summary of Sumitomo Rubber Industries Group’s Key Environmental Data for calendar year 2025**

Environmental data	Amount
Energy consumed	434,651 kilo-litre crude oil equivalent
Waste disposed	27,123 ton
Water consumed	9,537 x 1,000 m <sup>3</sup>
Wastewater discharged	7,601 x 1,000 m <sup>3</sup>

<sup>4</sup> GHG emissions quantified using GHG emission factors of IDEA ver 2.3

<sup>5</sup> GHG emissions quantified using GHG emission factors of IDEA ver 3.5.1

<sup>6</sup> Categories 8, 10, 14 and 15 emissions are excluded from calculations

<sup>7</sup> Of all tyres sold, PC (passenger cars), LT (light trucks), and TB (trucks and buses) are covered (accounting for 92.5% of all tyres sold)