No.1811005165

Independent Verification Report

To: RISO KAGAKU CORPORATION

1. Objective and Scope

Japan Quality Assurance Organization (hereafter "JQA") was engaged by RISO KAGAKU CORPORATION (hereafter "the Company") to provide an independent verification on "FY2025 RISO Group GHG Emissions (Scope 1 and 2) Calculation Reports" and "FY2025 RISO Group GHG Emissions (Scope3) Calculation Reports" (hereafter "the Reports"). The content of our verification was to express our conclusion, based on our verification procedures, on whether the statement of information regarding the FY2025* GHG emissions from Scope 1, 2 & 3, in the Reports was correctly measured and calculated, in accordance with the "RISO Group GHG Emissions (Scope 1 and 2) Calculation Rules Ver. 1.2", "RISO Group GHG Emissions (Scope 3) Calculation Rules Ver. 2.2" and "The Greenhouse Gas Protocol (A Corporate Accounting and Reporting Standard Revised Edition)" (hereafter the Rules). The purpose of the verification is to evaluate the Reports objectively and to enhance the credibility of calculation of the GHG emissions in the Reports.

*The Company's fiscal years are designated by the calendar year in which they end. Therefore, FY2025 refers to the period from April 1, 2024 to March 31, 2025.

2. Procedures Performed

JQA conducted verification in accordance with "ISO 14064-3". The scope of this verification assignment covers GHG emissions from Scope 1 & 2 (location-based and market-based) and GHG emissions from fifteen categories of Scope 3. The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent of the total emissions in the Reports. The organizational boundaries of this verification cover 120 domestic and overseas sites of 26 companies, including the Company and its 25 consolidated subsidiaries. Our verification procedures included:

- Confirming the integrated functions at the Company's environmental supervising division to confirm the Rules prior to the Site Visit.
- Visiting four domestic sites, Shiba-Chitose Office, RISO R&D CenterII, Tsukuba Business Office and Tsukuba Works, selected by the Company for Scope 1 & 2 GHG emissions.
- On-site assessment to check the Report scope and boundaries, GHG source and monitoring points for Scope 1 & 2, calculation scenario and allocation method for Scope 3, as well as monitoring and calculation system including controls for overall at the Company's environmental supervising division.
- Cross-checking the data against evidence.

3. Conclusion

Based on the procedures described above, nothing has come to our attention that caused us to believe that the statement of the information regarding the Company's GHG emissions in the Reports, is not materially correct, or has not been prepared in accordance with the Rules.

4. Consideration

The Company was responsible for preparing the Reports, and JQA's responsibility was to conduct verification of GHG emissions in the Reports only. There is no conflict of interest between the Company and JQA.

Sumio Asada, Executive Board Director
For and on behalf of Japan Quality Assurance Organization
1-25, Kandasudacho, Chiyoda-ku, Tokyo, Japan
January 26, 2026