

Independent Assurance Report

Mr. Fumitoshi Sato
Executive Director
NS Solutions Corporation

Based on a request from NS Solutions Corporation (hereinafter referred to as the “Company”), we conducted a third-party assurance engagement on the Company’s greenhouse gas (GHG) emissions (Scope 1 and Scope 2) as presented in its “FY2025 GHG Calculation Data.”

- **Calculation Period:**

From April 1, 2025, to March 31, 2026

- **Consolidated GHG emissions:**

Scope1	: 91 t-CO ₂
Scope2(Location-based)	: 20,800 t-CO ₂
Scope2(Market based)	: 14,435 t-CO ₂

- **Scope of Organizations:**

NS Solutions Corporation, NS Solutions Hokkaido Corporation, NS Solutions East Japan Corporation, NS Solutions Chubu Corporation, NS Solutions Kansai Corporation, NS Solutions Kyushu Corporation, OSP Solutions Inc., Infocom Corporation, NS Solutions Service and Technology Corporation, Network Value Components Ltd., NS Financial Management Consulting, Inc., Financial Engineering Group, Inc., Act. Corporation, NCI Systems Integration, Inc., and NIPPON STEEL Hitachi Systems Solutions. Inc.

1. Company’s Responsibility

The Company is responsible for the preparation of the GHG emissions in accordance with its own criteria and procedures for their calculation. As mentioned in International Standard on Assurance Engagements (ISAE) 3000 “Assurance engagements other than audits or reviews of historical financial information,” the Company’s calculation of GHG emissions is subject to inherent uncertainties that are difficult to completely eliminate.

2. Our Independence and Quality Control

We have established and maintained a comprehensive quality control management system as a certification and assurance body, based on ISO 17029:2019 “Conformity assessment – General principles and requirements for validation and verification bodies.” To conduct the engagement, we complied with the basic principles including independence, required in ISO 17029:2019.

3. Our Responsibility

Our responsibility is to express a limited assurance conclusion as to whether the GHG emissions have been properly prepared, through the procedures that we performed and based on the information that we obtained. To execute our responsibility, we conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 and ISO 14064-3:2019 “Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.”

Our assurance procedures were performed through conducting interviews with relevant personnel at the Headquarters of NS Solutions Corporation; observing processes relevant to the subject matter; reviewing the criteria established by the Company; and examining records pertaining to operational management.

Our assurance team selected for fulfilling this engagement consisted of professionals and individuals based on their knowledge, experience, and qualifications. The team included lead auditors and verifiers for GHG emissions verification.

As defined in ISAE 3000, the nature, timing, and extent of procedures performed in a limited assurance engagement are limited, compared with those necessary in a reasonable assurance engagement. Therefore, the level of our assurance is not as high as that provided by a reasonable assurance, although limited assurance provides a level at which assurance is meaningful for the intended users.

4. Conclusion

Based on our work, nothing has come to our attention that leads us to believe that the GHG emissions reported in the Company's "GHG Emissions FY2025" are not prepared, in all material respects, in accordance with the Company's criteria.

JIC Quality Assurance Ltd. (JICQA)
Tokyo, JAPAN



Akihiko Kojima
President
September 4, 2026