

# Independent Verification Report

**To: VAIO Corporation**

## 1. Objective and Scope

Japan Quality Assurance Organization (hereafter “JQA”) was engaged by VAIO Corporation (hereafter “the Company”) to provide an independent verification on “FY24 Performance Report” (hereafter “the Report”) prepared by the Company. The content of our verification was to express our conclusion, based on our verification procedures, on whether the statement of information regarding the FY2024\* GHG emissions, energy consumption and water consumption in the Report was correctly measured and calculated, in accordance with the “GHG emissions and Water consumption Calculation Rule (dated November 27, 2025)” and “GHG emissions Calculation Rule of Scope 3 (dated November 27, 2025)” (hereafter “the Rules”) established by the Company. The purpose of the verification is to evaluate the Report objectively and to enhance the credibility of the Report.

\* The fiscal year 2024 of the Company ended on March 31, 2025.

## 2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3” for GHG emissions, and with “ISAE 3000” for energy consumption and water consumption. The scope of this verification assignment covers GHG emissions (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub> and NF<sub>3</sub>) from Scope 1 & 2, and Scope 3 (Category 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15), energy consumption and water consumption. It was confirmed that Category 8, 9, 10, 13, 14, and 15 of Scope 3 were excluded from the calculation. The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent of the total for each environmental item in the Report. The organizational boundary of this verification was the Company.

Our verification procedures included:

- Confirming the integrated functions and the Rules prior to on-site verification.
- Visiting head office for on-site verification.
- Performing on-site assessment to check the scope of calculation, GHG emissions sources, water usage, monitoring points, monitoring and calculation system and its controls.
- Cross-checking the GHG emissions data and water consumption data against evidence.
- For Scope 3, confirming the Rules, the scope of calculation, calculation scenario and allocation method, monitoring and calculation system and its controls, and checking the GHG emission data against evidence.

## 3. Conclusion

Based on the procedures described above, nothing has come to our attention that caused us to believe that the information regarding GHG emissions, energy consumption and water consumption in the Report is not materially correct or has not been prepared in accordance with the Rules.

## 4. Consideration

The Company was responsible for preparing the Report, and JQA’s responsibility was to conduct verification of GHG emissions, energy consumption and water consumption in the Report 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

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March 18, 2026