



Independent Verification Report

To: artience Co., Ltd.

Ond Inc. (hereinafter referred to as "Ond") has been commissioned by artience Co., Ltd. (hereinafter referred to as "artience") to conduct a limited assurance engagement and review of the environmental data prepared by artience. This verification report applies to the relevant information included within the scope of the engagement described below.

Responsibilities

The "Emission Calculation Data" (for the fiscal year 2024) has been prepared by artience and is disclosed in this report. Ond's responsibility is to express a limited assurance conclusion on whether the "Emission Calculation Data" has been prepared, in all material respects, in accordance with the criteria established by the company. Ond conducted this limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board, and ISAE 3410, Assurance Engagements on Greenhouse Gas Statements.

This verification engagement is a limited assurance engagement, which primarily involves inquiries of those responsible for the preparation of the disclosed emission calculation data, analytical procedures, and other verification procedures. The nature, timing, and extent of these procedures are different from, and less in scope than, those for a reasonable verification engagement. Consequently, the level of verification obtained in a limited assurance engagement is substantially lower than that which would have been obtained had a reasonable verification engagement been performed.

The verification procedures performed by Ond included:

- Interviews with artience personnel

- Review of the data collection and aggregation processes used to compile the reported information, as well as verification of the scope and boundaries of the data
- Analytical procedures on the aggregated data
- Cross-checking and recalculating the data against evidence obtained through sampling, to ensure that the indicators are appropriately captured, aggregated, and disclosed in accordance with the criteria established by artience

Verification Opinion

Based on the verification procedures described above, nothing has come to our attention that causes us to believe that the indicators within the Emission Calculation Data have not been calculated and disclosed in accordance with the company's specified criteria, in all material respects.

Independence and Quality Control

Ond is an independent professional service firm specialized in environmental matters, providing support to numerous publicly listed companies. Ond complies with the conflict of interest avoidance requirements under the Tokyo Cap-and-Trade Program and has no conflicts of interest that could compromise impartiality. The team involved in this verification engagement is composed based on their expertise, industry experience, and competence in verification engagements, and includes a lead verifier for specified greenhouse gas emissions.

Ond Inc.

Ond Inc. 1-9-2 Marunouchi, Chiyoda-ku, Tokyo

Director, Lead Verifier: Hisaya Maeda

September 8, 2025



Details of the Verification Scope

Verification Scope		Verification Subject	Verification Figures
1	Scope1	Greenhouse gas emissions from the business activities of TOYO INK CO., LTD., TOYOCEM CO., LTD., TOYOCOLOR CO., LTD., Toyo-Morton, Ltd., TIANJIN TOYO INK CO., LTD., ZHUHAI TOYOCOLOR CO., LTD., SHANGHAI TOYO INK MFG. CO., LTD., JIANGMEN TOYO INK CO., LTD., TOYOCEM SPECIALTY CHEMICAL SDN. BHD., TOYO INK INDIA PVT. LTD., TOYO INK (THAILAND) CO., LTD. and PT. TOYO INK INDONESIA for the fiscal year 2024 ^{*1}	60,200 tCO ₂
2	Scope2	Greenhouse gas emissions associated with the business activities of artience Co., Ltd. and its consolidated subsidiaries for the fiscal year 2024 ^{*1}	49,608 tCO ₂
3	Scope3 Category2	Greenhouse gas emissions associated with the business activities of artience Co., Ltd. and its consolidated subsidiaries for the fiscal year 2024 ^{*1}	49,608 tCO ₂

*1: The period from January 1, 2024, to December 31, 2024

*2: Market-based criteria.