

## ESG Data

This section presents ESG-related data for the Astemo Group.

### Environment

		Unit	FY2022	FY2023	FY2024	Subject to third-party assurance for FY2024	Notes
Environmental action target indicators							
Number of violations of environmental laws and regulations		Cases	1	1	1		
Number of environmental accidents and complaints			0	6	2		
Development of environmental human capital			Education of environmental experts, enhancement of statutory qualified persons, etc.				
Total CO2 reduction rate		%	17.8	30.6	49.9		Scope: Factories and offices • Total CO2 reduction rate: For FY2022 and FY2023 results, compared to FY2010; for FY2024 results, compared to FY2021 Scope: Astemo Group • Improvement rate of transportation energy per basic unit: Year-on-year comparison Scope: Astemo (non-consolidated)
Improvement rate of transportation energy per basic unit			-19.1	15.1	5.6		
Eco-design implementation rate			—	—	100		Number of products assessed in the current fiscal year / Number of products subject to assessment in the current fiscal year
Landfill waste rate			5.2	4.1	1.9		
Improvement rate of waste and valuables generation per basic unit (compared to BAU)			27.4	30.2	31.9		
Improvement rate of water use per basic unit (compared to BAU)			30.0	33.7	34.9		
Effective utilization rate of plastic waste			81.2	91.9	93.4		
Improvement rate of atmospheric chemical substance emission per basic unit (compared to BAU)			20.0	28.0	28.2		
Energy							
Direct energy consumption		GJ	—	—	2,876,551		
Indirect energy consumption			—	—	14,410,732		
Amount of renewable energy adoption		GWh	—	—	955		
Greenhouse gases (GHG)							
GHG emissions		1,000 t-CO2e	1,268	931	557*		
CO2 emissions from energy use	Total	1,000 t-CO2	1,031	895	508		
	Scope 1		199	184	146	✓	
	Scope 2 (market-based)		832	711	362	✓	
	Scope 2 (location-based)		906	889	771	✓	
Non-energy-related CO2 and other GHG emissions	Total	1,000 t-CO2e	—	—	49		
	Sulfur hexafluoride (SF6)		—	—	41		
	Perfluorocarbons (PFCs)		—	—	0		
	Hydrofluorocarbons (HFCs)		—	—	2		
	Nitrous oxide (N2O), nitrogen trifluoride (NF3), methane (CH4)		—	—	5		
	Non-energy-related CO2		—	—	0.5		

\* From FY2024, the Cikarang Plant #2 and Karawang Plant #2 (both in Indonesia) were excluded from the scope of consolidation.

## ESG Data

### Environment

		Unit	FY2022	FY2023	FY2024	Subject to third-party assurance for FY2024	Notes
Greenhouse gases (GHG)							
Other indirect CO <sub>2</sub> emissions (Scope 3)	Total	1,000 t-CO <sub>2</sub>	18,976	20,878	22,778		
	1 Purchased goods and services		12,442	13,646	14,854		
	2 Capital goods		229	314	319		
	3 Fuel- and energy-related activities not included in Scope 1 or Scope 2		80	70	52		
	4 Upstream transportation and distribution		99	114	129		
	5 Waste generated in operations		21	19	18		
	6 Business travel		11	11	10		
	7 Employee commuting		30	30	27		
	8 Upstream leased assets		No holdings	No holdings	No holdings		
	9 Downstream transportation and distribution		Excluded due to low ratio	Excluded due to low ratio	Excluded due to low ratio		
	10 Processing of sold products		Excluded due to low ratio	Excluded due to low ratio	Excluded due to low ratio		
	11 Use of sold products		6,064	6,674	7,369		
	12 End-of-life treatment of sold products		Excluded due to low ratio	Excluded due to low ratio	Excluded due to low ratio		
	13 Downstream leased assets		No holdings	No holdings	No holdings		
	14 Franchises		No holdings	No holdings	No holdings		
15 Investments	Excluded due to low ratio	Excluded due to low ratio	Excluded due to low ratio				
Waste / Water							
Total waste generated		1,000 t	193	181	177		
Plastic waste amount			6.4	6.4	6.7		
Total water usage (total input volume)		1,000 m <sup>3</sup>	8,548	7,859	7,387	✓	

### Social

		Unit	FY2022	FY2023	FY2024	Notes
Employees						
Number of group employees (Male/female ratio)	Total	%	88,113	87,100	78,449	Astemo Group
	Male		75.8	74.1	74.3	
	Female		24.2	25.9	25.7	

## ESG Data

### Social

		Unit	FY2022	FY2023	FY2024	Notes
Employees						
Number of group employees (Breakdown by region)	Japan		25,005	24,872	24,435	Astemo Group
	Americas		15,414	15,748	15,599	
	Europe		3,666	3,847	3,820	
	Asia		33,780	33,544	26,575	
	China		10,248	9,090	8,020	
Male/female ratio of domestic employees (regular staff)	Male	%	87.5	86.9	86.5	Astemo (non-consolidated)
	Female		12.5	13.1	13.5	
Employment						
Number of new graduates hired	Total		255	265	255	Astemo (non-consolidated)
	Male		207	208	198	
	Female		48	57	57	
Number of mid-career (experienced) hires	Total		243	326	675	
	Male		211	273	550	
	Female		32	53	125	
Contract employee rate		%	8.9	9.5	9.8	
Turnover rate			11.2	11.8	6.9	
Employment rate of persons with disabilities			2.08	2.11	2.19	
Number of re-employed retirees			345	414	466	Astemo (non-consolidated)
Gender pay gap	All employees	%	—	—	77.2	
	Regular employees		—	—	77.0	
	Part-time and fixed-term employees		—	—	73.1	
Engagement						
Engagement survey results		%	66.7	67.2	66.1	Positive response rate in global engagement survey
Employee development						
Total training expenses		Millions of yen	1,394	1,391	1,592	Astemo Group
Work-life balance						
Average annual overtime hours per employee		Hours	238	227	216	Astemo (non-consolidated)
Annual paid leave utilization rate		%	85.2	88.7	86.2	
Male childcare leave uptake rate			—	—	78	
Number of employees using shortened working hours for childcare			134	147	143	
Number of employees taking caregiving leave			241	277	295	

## ESG Data

### Social

	Unit	FY2022	FY2023	FY2024	Notes
Occupational health and safety					
Total recordable injury frequency rate (TRIFR)	%	0.21	0.14	0.11	Total recordable work-related incidents per 200,000 actual working hours Astemo Group
Lost time injury frequency rate (LTIFR)		0.05	0.05	0.04	Lost-time work-related incidents per 200,000 actual working hours Astemo Group
Number of fatalities from work-related accidents		0	0	0	Astemo Group
ISO 45001 certification rate	%	—	—	35	Scope: Production sites
Social contribution activities					
Amount contributed to social contribution activities (CSR activities)	Millions of yen	97.70	98.31	71.34	Astemo (non-consolidated)
Number of participants in social contribution activities (CSR activities)		90.87	42.31	16.93	

### Governance

		Unit	FY2022	FY2023	FY2024	Notes
Corporate governance						
Number of directors	Total		6	8	8	All figures are as of the end of each fiscal year. From October 2023, the company transitioned from a company with auditors to a company with an Audit and Supervisory Committee.
	Of which, outside directors		0	4	4	
	Of which, women		0	1	1	
Composition of the Board of Directors	Executive directors		3	3	3	
	Non-executive directors (Of which, directors who are Audit and Supervisory Committee members)		3 (—)	5 (3)	5 (3)	
Number of directors who are Audit and Supervisory Committee members			—	3	3	
Number of Board of Directors meetings held			12	14	13	
Attendance rate at Board of Directors meetings		%	100.0	96.7	99.0	
Number of Audit and Supervisory Committee meetings held			—	7	18	From October 2023, the company transitioned from a company with auditors to a company with an Audit and Supervisory Committee.
Attendance rate of Audit and Supervisory Committee members		%	—	95.2	100.0	
Number of Nomination Meetings held			6	10	10	Prior to June 2024, meetings were held as the Nomination and Remuneration Committee.
Number of Compensation Meetings held			6	10	10	
Compliance						
Number of reports to the Compliance Hotline		Cases	312	407	396	
Number of significant violations of laws and regulations, etc.			0	0	0	
Number of corruption incidents and individuals involved		Cases/ Persons	0	0	0	
Fines and settlement amounts related to corruption cases		Yen	0	0	0	

# Third-Party Assurance

## About third-party assurance

To ensure the transparency and reliability of our environmental data, we have obtained third-party assurance from Ernst & Young ShinNihon LLC. Numerical data that has received third-party assurance is marked with a “✓” mark in this report.

## Scope of assurance, and calculation standards and methods

### I. Account period

FY2024 (April 1, 2024–March 31, 2025)

### II. Scope

GHG emissions (Scope 1 & 2), water usage (tap water, industrial water, groundwater, surface water): Astemo, Ltd. and 95 consolidated subsidiaries

### III. Subject matter, calculation methods, referenced guidelines, etc.

Item	Unit	Definitions and calculation methods	Sources for emission factors, etc.
Scope 1	1,000 t-CO <sub>2</sub>	Emissions from energy consumption (city gas, LP gas, LNG, heavy oil, etc.) Greenhouse gas (GHG) emissions = Energy consumption × GHG emission factor	Japan <ul style="list-style-type: none"> <li>Act on Rationalizing Energy Use and Shifting to Non-fossil Energy (Energy Conservation Act)</li> <li>Act on Promotion of Global Warming Countermeasures (Global Warming Countermeasures Act)</li> </ul> Americas <ul style="list-style-type: none"> <li>Emission factors from the U.S. Environmental Protection Agency's "GHG Emission Factors Hub"</li> </ul> Other Global Regions <ul style="list-style-type: none"> <li>Factors from the GHG Protocol, "Emission Factors for Cross-Sector Tools"</li> </ul>
Scope 2	1,000 t-CO <sub>2</sub>	Emissions from energy consumption (electricity, cold water, steam, hot water) <ul style="list-style-type: none"> <li>Electricity (market-based): Electricity usage × Market-based emission factor</li> <li>Electricity (location-based): Electricity usage × Location-based average emission factor</li> <li>Cold water, steam, hot water: Energy consumption × GHG emission factor</li> </ul>	Japan <ul style="list-style-type: none"> <li>Energy Conservation Act</li> <li>Global Warming Countermeasures Act</li> </ul> Americas <ul style="list-style-type: none"> <li>Emission factors from the U.S. Environmental Protection Agency's "GHG Emission Factors Hub"</li> </ul> Other Global Regions <ul style="list-style-type: none"> <li>IEA Emissions from Fuel Combustion Draft</li> </ul>
Total water usage (total input volume)	1,000 m <sup>3</sup>	<ul style="list-style-type: none"> <li>Tap water: Aggregated from invoices issued by the water utility</li> <li>Industrial water: Aggregated from invoices issued by the water utility and operating companies</li> <li>Groundwater and surface water: Aggregated based on measurements from on-site meters</li> </ul>	—



Building a better  
working world

*Translation*

*The following is an English translation of an independent assurance report prepared in Japanese and is for information and reference purposes only. In the event of a discrepancy between the Japanese and English versions, the Japanese version will prevail.*

**Independent practitioner's assurance report**

**Mr. Kohei Takeuchi  
President & CEO  
Astemo, Ltd.**

**Scope**

We have been engaged by Astemo, Ltd. (hereafter the "Company") to perform a 'limited assurance engagement', as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on the Company's Sustainability Information (the "Subject Matter") contained in the Company's "Astemo Sustainability Report 2025" (the "Report") for the period from April 1, 2024 to March 31, 2025. The Subject Matter for which assurance procedures were performed has been marked with a (✓) in the relevant sections of the Report.

Other than as described in the preceding paragraph, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

**Criteria applied by the Company**

In preparing the Subject Matter, the Company applied the Criteria as presented on the Report.

**The Company's responsibilities**

The Company's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error. In addition, Greenhouse gas (the "GHG") emissions are estimated using emissions factors, and the scientific knowledge on which such emission factors are based has not been established, thus being subject to inherent uncertainty.

**EY's responsibilities**

Our responsibility is to express a conclusion on the presentation of the Subject Matter described in the Report based on the evidence we have obtained.

We conducted our engagement in accordance with the *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ("ISAE 3000 (Revised)") and with respect to GHG emissions, the International Standard on Assurance Engagements: Assurance Engagements on Greenhouse Gas Statements ("ISAE 3410"), issued by the International Auditing and Assurance Standards Board, and the terms of reference for this engagement as agreed with the Company on May 27, 2025. Those standards require that we plan and perform our engagement to express a conclusion on whether anything has come to

1

our attention that causes us to believe that the Subject Matter is not prepared in all material respects in accordance with the Criteria. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

**Our independence and quality management**

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Description of procedures performed**

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information, and applying analytical and other appropriate procedures.

Our procedures included:

- \* Making enquiries regarding the Company's own criteria that it determined with consideration of laws and regulations applicable to the Company, and evaluating the appropriateness thereof;
- \* Inspecting relevant documents with regard to the design of the Company's internal controls related to the indicators, and enquiring of personnel responsible thereof at the Company and sites visited (Atsugi No.1 Plant and Sawa Plant);
- \* Performing analytical procedures concerning the indicators at the Company and sites visited (Atsugi No.1 Plant and Sawa Plant); and

2

- \* Testing, on a sample basis, underlying source information, matching the indicators with the evidence and conducting relevant re-calculations at the Company and sites visited (Atsugi No.1 Plant and Sawa Plant).

We also performed such other procedures as we considered necessary in the circumstances.

**Conclusion**

Based on our procedures and the evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter of the Company for the period from April 1, 2024 to March 31, 2025 is not prepared in all material respects in accordance with the Criteria.

Shuhei Okuma  
Kaori Onuma  
Engagement Partners  
September 12, 2025  
Ernst & Young ShinNihon LLC  
Tokyo, Japan

3