# Independent Practitioner's Limited Assurance Report

SUSA
Sustainability Accounting Co.,Ltd.

**Independent Practitioner's Limited Assurance Report**

September 14, 2026

Mr. Yoshihisa Kitano
Representative Director, President and CEO of JFE Holdings, Inc.

## 1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by JFE Holdings, Inc., ("the Company") to provide limited assurance on the following data of the Company group*1 during the fiscal year 2025: 50.0 million t-$CO_2e$ for Scope 1, 1.9 million t-$CO_2$ for location-based Scope 2, 2.0 million t-$CO_2$ for market-based Scope 2, 28.2 million t-$CO_2e$ for Scope 3 (Categories 1, 2, 3, 4, 5, 6, 7, 15), 575 PJ of energy consumption, 226 million tonnes of water intake, 9.3 million tonnes of co-products emissions of JFE Steel Group*1, and 0.17 million tonnes of waste emissions of JFE Engineering Corporation*1 (collectively, "the Environmental performance indicators"). The purpose of this process is to express our conclusion on whether the Environmental performance indicators were calculated in accordance with the Company's standards. The Company's management is responsible for calculating the Environmental performance indicators. Our responsibility is to independently carry out a limited assurance engagement and to express our assurance conclusion.

*1 The number of companies in the aggregation for each data is listed in the ESG Data of the JFE Group Sustainability Report 2026

## 2. Procedures Performed

We conducted our assurance engagement in accordance with International Standard on Assurance Engagement 3000 (ISAE 3000) and International Standard on Assurance Engagement 3410 (ISAE 3410). The key procedures we carried out included:

- Reviewing the Company's standards
- Interviewing the Company's responsible personnel to understand the Company's standards
- Performing cross-checks on a sample basis and performing recalculation to determine whether the Environmental performance indicators were calculated in accordance with the Company's standards.

## 3. Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the Environmental performance indicators have not been calculated in all material respects in accordance with the Company's standards.

We have no conflict of interest with the Company.

Takashi Fukushima
Representative Director
Sustainability Accounting Co., Ltd.
2-4, Kojimachi, Chiyoda-ku,
Tokyo, Japan