総合認証機関

JACO

Environmental and Social Activities Performance Data Independent Verification Report

To: SHARP CORPORATION

September 15, 2026

Japan Audit and Certification Organization
for Environment and Quality (JACO)
3-4 Kandakajicho Chiyoda-ku, Tokyo, Japan
President Yoshiaki Okajima

Japan Audit and Certification Organization for Environment and Quality (JACO) has been engaged by SHARP CORPORATION including its domestic consolidated companies and overseas consolidated production subsidiaries (hereinafter referred to as “the Organization”) to conduct independent verification of its environmental and social activities information under the responsibility of the Organization. The aim of this verification is to consider the accuracy of reported information and to provide a verification opinion.

Verification was conducted as limited assurance according to the procedure agreed with the Organization based on JACO verification standards in accordance with International Standard on Assurance Engagements (ISAE) 3000. The 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.

Summary of verification

With regard to the following Environmental Performance Data for the fiscal year 2025 (April 1, 2025 to March 31, 2026), verification was conducted.

Verification scope	Sampling sites
The following Environmental Performance Data of business activities in the Organization’s 39 sites (19 sites overseas consolidated production subsidiaries): - Energy usage (Electricity, City gas, LPG, LNG, Fuel oils, Renewable energy, Hot water･cold water･steam); - Water withdrawal	Sites visited: 2 sites Verification was conducted based on confirmation of related documents formulated, interviews with or inquiries to the responsible persons and persons in charge, confirmation of the method of obtaining data, and comparison between the reported data and its supporting documented information (evidence). Data sampling sites: 7 sites Verification was conducted based on comparison between the reported data and its supporting documented information (evidence).

With regard to the following Social Activities Performance Data, verification was conducted.

Verification scope	Calculation period/ Calculation date	Scope
Percentage of Disabled Employees	June 1, 2026	SHARP CORPORATION, a Sharp special subsidiary and group companies
Percentage of Female Managers	March 31, 2026	SHARP CORPORATION
Average Age	March 31, 2026	SHARP CORPORATION
Average Years of Service	March 31, 2026	SHARP CORPORATION
Number of Leave for Purposes Related to Childcare	April 1, 2025 – March 31, 2026	SHARP CORPORATION
Number of Nursing Care Leave	April 1, 2025 – March 31, 2026	SHARP CORPORATION
Industrial Accident Rates (Frequency Rate of Lost-Worktime Industrial Accidents)	April 1, 2025 – March 31, 2026	SHARP CORPORATION and its domestic consolidated companies

Verification scope	Calculation period/ Calculation date	Scope
Number of reports received in Crystal Hotline	April 1, 2025 – March 31, 2026	SHARP CORPORATION and relevant domestic companies
Participation rate of training on The Sharp Code of Conduct	April 1, 2025 – March 31, 2026	SHARP CORPORATION and applicable domestic companies
Response rate of CSR/green procurement survey	April 1, 2025 – March 31, 2026	SHARP CORPORATION and global consolidated companies
Rate of sustainability-related purchase agreement	April 1, 2025 – March 31, 2026	SHARP CORPORATION and global consolidated companies
Participation rate of ESG education for procurement staffs	April 1, 2025 – March 31, 2026	SHARP CORPORATION and global consolidated companies

Conclusion

Based on the procedures we have performed and evidence we have obtained, nothing has come to our attention that causes us to believe that the Organization's Environmental and Social Activities Performance Data is not prepared, in all material respects, in accordance with the methodology implemented by the Organization.

Verified Environmental and Social Activities Data:

- **Energy usage:** Electric Power usage 1,076 million kWh, City Gas usage 54 million m^3, LPG・LNG usage 4,552 t, Heavy oil・kerosene・light oil・gasoline usage 1,754 kL, Renewable energy usage 263 million kWh, Hot water・cold water・steam usage 78 TJ
- **Water withdrawal:** 6,773 thousand m^3
- **Social Activities:** Percentage of Disabled Employees 2.50%, Percentage of Female Managers 4.7%, Average Age 44.5 years old, Average Years of Service 20.2 years, Number of Leave for Purposes Related to Childcare 89 persons, Number of Nursing Care Leave 4 persons, Industrial Accident Rates (Frequency Rate of Lost-Worktime Industrial Accidents) 0.51, Number of reports received in Crystal Hotline 61 reports, Participation rate of training on The Sharp Code of Conduct 98.4%, Response rate of CSR/green procurement survey 100%, Rate of sustainability-related purchase agreement 55.7%, Participation rate of ESG education for procurement staffs 100%

Independence and Quality Control

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. JACO applies International Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable regulatory requirements.

The Organization and JACO verification team did not have any specific conflicts of interest and carried out the verification on an independent basis.