

# 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.

September 1, 2023



## Independent Assurance Report

TO:  
Mr. Yoshiaki Yoshida  
Representative Director, President Group CEO  
Advantest Corporation

Kenji Sawami  
Engagement Partner  
Ernst & Young ShinNihon LLC  
Tokyo, Japan

We, Ernst & Young ShinNihon LLC, have been commissioned by Advantest Corporation (hereafter the “Company”) and have carried out a limited assurance engagement on the Key Sustainability Performance Indicators (hereafter the “Indicators”) of the Company and its major subsidiaries for the year ended March 31, 2023 as included in “ESG data” (hereafter the “Web Information”). The scope of our assurance procedures was limited to the Indicators marked with the symbol "🔵" in the Web Information.

### 1. The Company’s Responsibilities

The Company is responsible for preparing the Indicators in accordance with the Company’s own criteria, which it determined with consideration of Japanese environmental regulations as presented in “ESG Data – Approach to and Methods for Environmental Data Collection” in the Company’s Web Information (<https://www.advantest.com/sustainability/esg/>). Greenhouse gas (GHG) emissions are estimated using emissions factors, which are subject to scientific and estimation uncertainties given instruments for measuring GHG emissions may vary in characteristics, in terms of functions and assumed parameters.

### 2. Our Independence and Quality Control

We have met the independence requirements of the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants, which is based on the fundamental principles of integrity, objectiveness, professional competence and due care, confidentiality, and professional behavior. In addition, we maintain a comprehensive quality control system, including documented policies and procedures for compliance with ethical rules, professional standards, and applicable laws and regulations in accordance with the *International Standard on Quality Management (ISQM) 1* issued by the International Auditing and Assurance Standards Board.

### 3. Our responsibilities

Our responsibility is to express a limited assurance conclusion on the Indicators included in the Web Information based on the procedures we have performed and the evidence we have obtained.

We conducted our limited assurance engagement in accordance with the *International Standard on Assurance Engagements: 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. The procedures, which we have performed according to our professional judgment, include inquiries, document inspection, analytical procedures, reconciliation between source documents and Indicators in the Web Information, and the following:

- Making inquiries regarding the Company’s own criteria that it determined with consideration of Japanese environmental regulations, and evaluating the appropriateness thereof;
- Inspecting relevant documents with regard to the design of the Company’s internal controls related to the Indicators, and inquiring of personnel responsible thereof at the Company and one production site visited ;
- Performing analytical procedures concerning the Indicators at the Company and one production site visited; and
- Testing, on a sample basis, underlying source information and conducting relevant re-calculations at the Company and one production site visited.

The procedures performed in a limited assurance engagement are more limited in nature, timing and extent than a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is lower than would have been obtained if we had performed a reasonable assurance engagement.

### 4. Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Indicators included in the Web Information have not been measured and reported in accordance with the Company’s own criteria that it determined with consideration of Japanese environmental regulations.