

Translation

The following is an English translation of an independent practitioner's 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. Koichi Tsukui
Representative Director,
Senior Executive Officer and President, Group COO
Advantest Corporation

Scope

We have been engaged by Advantest Corporation (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 Key Sustainability Performance Indicators (hereafter the "Indicators") of the Company and its major subsidiaries for the period from April 1, 2023 to March 31, 2024 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.

Criteria applied by the Company

The Indicators are measured and disclosed 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/>) (hereafter the "Criteria").

The Company's responsibilities

The Company's management is responsible for selecting the Criteria, and for presenting the Indicators 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 Indicators, such that it is free from material misstatement, whether due to fraud or error. Greenhouse gas (GHG) emissions are estimated using emissions factors, and the scientific knowledge on which such emission factors are based has not been established. GHG quantification is subject to inherent uncertainty.

EY' Responsibilities

Our responsibility is to express a conclusion on the presentation of the Indicators included in the Web Information 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 February 6, 2024. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Indicators in order for it to be in accordance with the Criteria, and to issue a report.

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 Indicators 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 inquiring of personnel responsible thereof at the Company and four production sites visited;
- Performing analytical procedures concerning the Indicators at the Company and four production sites visited; and
- Testing, on a sample basis, underlying source information, matching indicators with the evidence and conducting relevant re-calculations at the Company and four production sites visited.

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

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Indicators for the period from April 1, 2023 to March 31, 2024 in order for it to be in accordance with the Criteria.

Kenji Sawami
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Engagement Partner
August 30, 2024
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Tokyo, Japan