



Shape the future
with confidence

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. 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 (the "Indicators") of the Company and its major subsidiaries for the period from April 1, 2024 to March 31, 2025 contained in "ESG data" (the "WEB Information"). The Indicators for which assurance procedures were performed has been marked with a (✓) in the relevant sections of the WEB Information.

Criteria applied by the Company

In preparing the Indicators, the Company applied its own criteria, which it determined with consideration of Japanese environmental regulations (as presented in "Approach to and Methods for Environmental Data Collection" section of the sustainability-related materials posted on the Company's sustainability page) (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. 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 Indicators described 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 January 24, 2025. Those standards require that we plan and perform our engagement to express a conclusion on whether anything has come to our attention that causes us to believe that the Indicators 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 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 enquiring of personnel responsible thereof at the Company and two sites;
- Performing analytical procedures concerning the Indicators at the Company and two sites; and
- Testing, on a sample basis, underlying source information, matching indicators with the evidence and conducting relevant re-calculations at the Company and two sites.

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 Indicators of the Company and its major subsidiaries for the period from April 1, 2024 to March 31, 2025 is not prepared in all material respects in accordance with the Criteria.

Kenji Sawami
Hiroyuki Nakada
Engagement Partners
July 31, 2025
Ernst & Young ShinNihon LLC
Tokyo, Japan