

## Limited Assurance for 2024 GHG Metrics For Nikkei MC Aluminum America

December 15, 2025

KERAMIDA Inc. (KERAMIDA) was engaged by Nikkei MC Aluminum America (Nikkei) to provide limited assurance greenhouse gas (GHG) verification of their 2024 Scope 1, 2, and 3 Categories 1, 3 and 7 GHG emissions inventory. The data and calculations being verified cover the period of January 1, 2024 to December 31, 2024.

### Statement of Independence

KERAMIDA affirms our independence from Nikkei and is free from bias and conflicts of interest related to the assurance of the environmental data.

### Verification Assurance Opinion

Based on the process and procedures conducted, there is no evidence that the GHG emissions calculations and verified data are not a fair representation of the actual GHG emissions data and information.

Nikkei has established an appropriate system for collecting, calculating, and analyzing quantitative data and information for the GHG emissions for the stated time period, scope and level of assurance. An opinion of limited assurance was concluded based off KERAMIDA's verification.

### KERAMIDA's Approach

GHG verification was conducted in accordance with ISO 14064-3: 2019 *Specification with guidance for the validation and verification of greenhouse gas assertion*. The scope of work was to provide limited assurance for the verification of their GHG emissions inventory for 2024.

#### *Validation scope of the reporting company GHG emissions*

- Organizational boundaries: Operational Control Approach

#### *Time Period*

- January – December 2024

#### *Level of Assurance*

- Limited
- Materiality Threshold: 5% as suggested by ISO 14064-3 (2019).

## KERAMIDA's Methodology and Procedure

### *Procedure performed during the verification*

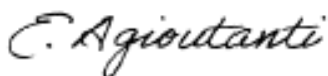
- Interviews with key personnel involved in the process of data collection, compiling, calculating, and preparing the emissions data report. All meetings were conducted virtually;
- Assessed the data management systems and protocols by:
  - Understanding the selection process for data to be used and reported;
  - Conducting assurance procedures to assess the accuracy of data collected and reported; and
  - Understanding the calculation approach and methods.
- Review of a variety of data analytics to check the reasonableness of the data and calculations;
- A variety of re-calculation procedures to confirm stated quantities;
- Evaluated the reasonableness of any assumptions used in support of disclosures;
- Reviewed how disclosures were presented and determined if they were representative of data and operations.

**Table 1. Data Verified by KERAMIDA, Nikkei MC Aluminum America 2024**

| Scope   | CO <sub>2</sub> e (MT) |
|---|------------------------|
| Scope 1 (Stationary Combustion)                           | 24,881                 |
| Scope 1 (Mobile Combustion)                               | 298                    |
| Scope 2 (Location – Based)                                | 2,750                  |
| Scope 2 (Market – Based)                                  | 3,024                  |
| Scope 3 Category 1 – Purchased Goods & Services           | 42,827                 |
| Scope 3 Category 3 Fuel – and Energy – Related Activities | 4,467                  |
| Scope 3 Category 7 – Employee Commuting                   | 324                    |

This verification statement, including the opinion expressed herein, is provided to Nikkei and is solely for the benefit of Nikkei in accordance with the terms of our agreement. We consent to the release of this statement by you for sustainability reporting disclosures in order to satisfy the terms of disclosure requirements, but without accepting or assuming any responsibility or liability on our part to any party who may have access to this statement.

KERAMIDA, Inc.



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