



Independent Practitioner's Limited Assurance Report

To the President and Representative Director of Bandai Namco Holdings Inc.

Conclusion

We have performed a limited assurance engagement on whether selected environmental performance indicators (the "subject matter information" or the "SMI") presented in Bandai Namco Holdings Inc.'s (the "Company") "Bandai Namco Group Environmental Data" (the "Report") for the year ended March 31, 2026 have been prepared in accordance with the criteria (the "Criteria"), which are established by the Company and are explained on the Report. The SMI subject to the assurance engagement is indicated in the Report with the symbol "★".

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Company's SMI for the year ended March 31, 2026 is not prepared, in all material respects, in accordance with the Criteria.

Basis for Conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*, and International Standard on Assurance Engagements (ISAE) 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Our firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the IAASB. This standard requires the firm to 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.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other information

Our conclusion on the SMI does not extend to any other information that accompanies or contains the SMI (hereafter referred to as "other information"). We have read the other information but have not performed any procedures with respect to the other information. We do not express any form of conclusions thereon.

Responsibilities for the SMI

Management of the Company are responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation of the SMI that is free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the SMI and appropriately referring to or

describing the criteria used; and

- preparing the SMI in accordance with the Criteria.

Inherent limitations in preparing the SMI

As described in Note to the Report, GHG emissions quantification is subject to uncertainty when measuring activity data, determining emission factors, and considering scientific uncertainty inherent in the Global Warming Potentials. Hence, the selection by management of a different but acceptable measurement method, activity data, emission factors, and relevant assumptions or parameters could have resulted in materially different amounts being reported.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the SMI is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Company's management.

Summary of the work we performed as the basis for our conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the SMI that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the SMI and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of:

- assessing the suitability of the criteria applied to prepare the SMI;
- conducting interviews with the relevant personnel of the Company to obtain an understanding of the key processes, relevant systems and controls in place over the preparation of the SMI;
- performing analytical procedures;
- identifying and assessing the risks of material misstatements;
- performing site visits at four of the Company's sites which were determined through our risk assessment procedures;
- performing, on a sample basis, recalculation of amounts presented as part of the SMI;
- performing other evidence gathering procedures for selected samples; and
- evaluating whether the SMI was presented in accordance with the Criteria.

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.



新名酒 寛昌

Hiromasa Niinaya, Engagement Partner

KPMG AZSA Sustainability Co., Ltd.

Tokyo Office, Japan

July 31, 2026

Boundary of data aggregation

All Bandai Namco Group companies in Japan and overseas

Aggregation period

April 1-March 31 of each fiscal year

Independent assurance

KPMG AZSA Sustainability Co., Ltd. provides independent assurance for reports at this URL.

Indicators subject to assurance are marked with a star (★).

[ESG Data: Environmental \(E\) | Bandai Namco Holdings | Sustainability](#)

Calculation methods

◆Scope1

- Emissions are calculated by multiplying the amount of fuel consumed in buildings, stores, vehicles, and other facilities by the applicable emission factors.
- The emission factors used are those stipulated under the Act on Promotion of Global Warming Countermeasures (the “Global Warming Countermeasures Act”).

◆Scope2

- Emissions are calculated by multiplying the amount of purchased electricity and other energy sources*1 supplied by third parties and consumed in buildings, stores, and other facilities by the applicable emission factors.

*1 Scope 2 emissions for tenant stores include, in part, energy consumption associated with common-area air conditioning and other facilities operated and managed by the owners of the commercial properties.

- The emission factors used are the latest available values published by the relevant authorities. For domestic operations, the latest electricity utility-specific and heat supplier-specific emission factors published by the Ministry of the Environment and the Ministry of Economy, Trade and Industry pursuant to the Act on Promotion of Global Warming Countermeasures are applied. For overseas operations, the latest emission factors published by the International Energy Agency (IEA) are used.

◆Net emissions (Scope1+Scope2)

- Net emissions are calculated by subtracting the amount of carbon credits used for offsetting from the combined Scope 1 and Scope 2 emissions (t-CO₂).

GHG emissions quantification is subject to uncertainty when measuring activity data, determining emission factors, and considering scientific uncertainty inherent in the Global Warming Potentials.

Bandai Namco Group: 2025 Environmental Data

Bandai Namco Group GHG (Greenhouse Gas) Emissions - 2025

※★Third-Party Verified Metrics

Scope	t-CO2	
Scope1	7,454	★
Scope2 (Market-based)	39,642	★
Scope1+Scope2(Market-based)	47,095	★
Carbon offsetting	2,000	★
Net Emissions (Scope 1 + Scope 2) (Market-based)	45,095	★
(Reference) Scope 2 (Location-Based)	54,953	★

*The amount equivalent to the procured non-fossil certificates is deducted from Scope 2 (market-based).

Item				Activity Level		
Electricity (kWh)	Non-renewable energy			105,353,999		
	Renewable energy			23,492,804		
	Total			128,846,803		★
Water (m³)	Tap water used			173,906		★
	Wastewater			170,790		★
Waste (t)	Non-industrial waste	Waste not disposed	Preparation for reuse	0	Consolidated (Japan)	
			Recycling	696	Consolidated	
			Other recovery work	0	Consolidated (Japan)	
			Subtotal	696	Consolidated	
		Waste disposed	Incinerated (with energy recovery)	393	Consolidated (Japan)	
			Incinerated (without energy recovery)	1,316	Consolidated (Japan)	
			Landfilled	31	Consolidated (Japan)	
			Other forms of disposal	0	Consolidated (Japan)	
			Disposal at overseas bases	569	Consolidated (Overseas)	
			Subtotal	2,309	Consolidated	
	Total			3,005	Consolidated	★
	Industrial waste	Waste not disposed	Preparation for reuse	5	Consolidated (Japan)	
			Recycling	1,743	Consolidated	
			Other recovery work	0	Consolidated	

					(Japan)	
			Subtotal	1,748	Consolidated	
		Waste disposed	Incinerated (with energy recovery)	1,946	Consolidated (Japan)	
			Incinerated (without energy recovery)	150	Consolidated (Japan)	
			Landfilled	373	Consolidated (Japan)	
			Other forms of disposal	0	Consolidated (Japan)	
			Disposal at overseas bases	285	Consolidated (Overseas)	
			Subtotal	2,754	Consolidated	
		Total		4,502	Consolidated	★