

Calculation Report for Shimadzu Corporation
Tap water consumption (FY 2021)

Shimadzu Corporation

1 . Period covered

April 1, 2021-March 31, 2022

2 . Scope of the report

Head office, works, research laboratory of Shimadzu corporation

* See the attachment for details of regarding the scope of the report.

3 . Calculation method

Tap water consumption is calculated based on contracted water invoices.

4 . Calculation result

		Tap water consumption (m ³)
Total of sites		☑ 205,635
Breakdown	Shimadzu corporation	
	<i>Head Office/ Sanjo Works</i>	170,208
	<i>Murasakino Works</i>	2,351
	<i>Seta Works</i>	14,993
	<i>Atsugi Works</i>	3,094
	<i>Hadano Works</i>	6,258
	<i>Keihanna Research Institute</i>	8,731

The data indicated with ☑ has been assured by a third party.
Since each item is rounded, it may not match the total value.

[Attachment]

- Shimadzu Corporation (including group companies at the same addresses)
 - Head Office/Sanjo Works, Murasakino Works, Atsugi Works, Hadano Works, Seta Works, Keihanna Research Institute

Independent Practitioner's Assurance Report

March 31, 2023

Mr. Yasunori Yamamoto,
Representative Director, President & CEO,
Shimadzu Corporation.

Masahiko Sugiyama
Representative Director
Deloitte Tohmatsu Sustainability Co., Ltd.
3-2-3, Marunouchi, Chiyoda-ku, Tokyo

We have undertaken a limited assurance engagement of the tap water consumption indicated with for the year ended March 31, 2022 (the "Water Information") included in the "Calculation Report for Shimadzu Corporation Tap water consumption (FY 2021)" (the "Report") of Shimadzu Corporation (the "Company").

The Company's Responsibility

The Company is responsible for the preparation of the Water Information in accordance with the calculation and reporting standard adopted by the Company (indicated with "2.Scope of the report" and "3.Calculation method" of the Report).

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. We apply International Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Water 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 ("ISAE") 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board ("IAASB") and *the Practical Guideline for the Assurance of Sustainability Information*, issued by the Japanese Association of Assurance Organizations for Sustainability Information.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records. These procedures also included the following:

- Undertaking site visits to assess the completeness of the data, data collection methods, source data and relevant assumptions applicable to the sites.

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 we performed a reasonable assurance engagement.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Water Information is not prepared, in all material respects, in accordance with the calculation and reporting standard adopted by the Company.

The above represents a translation, for convenience only, of the original Independent Practitioner's Assurance report issued in the Japanese language.