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Independent practitioner's limited assurance report on Hitachi Vantara Group LLC's Greenhouse Gas (GHG) Statement

To the Management Board of Hitachi Vantara LLC

Scope

We have been engaged by Hitachi Vantara LLC 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 accompanying GHG statement of Hitachi Vantara LLC capital group **for the period from 1st of April 2024 to 31st of March 2025**, comprising the greenhouse gas ("GHG") **emissions in Scope 1, Scope 2 and Scope 3 and the Explanatory Notes on pages 33-36** (the "Subject Matter").

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by Hitachi Vantara LLC

In preparing the greenhouse gas ("GHG") **emissions in Scope 1, Scope 2 and Scope 3**, Hitachi Vantara LLC capital group applied the **GHG Protocol** ("Criteria"). The Criteria can be accessed on the GHG Protocol website.

Hitachi Vantara LLC's responsibilities

Hitachi Vantara LLC's management is responsible for selecting the Criteria, and for presenting the greenhouse gas ("GHG") emissions in Scope 1, Scope 2 and Scope 3 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 GHG statement, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

Our engagement was conducted in accordance with the *International Standard for Assurance Engagements on Greenhouse Gas Statements* ('ISAE 3410') **AND** International Standards on Assurance Engagements (ISAE) 3000 (Revised) Assurance Engagements other than audits or reviews of historical financial information ("ISAE 3000 (Revised)"), and the terms of reference for this engagement as agreed with **Hitachi Vantara LLC** on **25th of March 2025**. 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 Subject Matter 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 conclusion.

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 review.

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.

The Green House Gas quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs. Additionally, GHG procedures are subject to estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing **the greenhouse gas ("GHG") emissions in Scope 1, Scope 2 and Scope 3** and related information, and applying analytical and other relevant procedures.

Our procedures included:

- Evaluating the appropriateness of the Criteria used to measure and disclose the Subject Matter,
- Interviewing the Company's sustainability reporting team and relevant staff to understand how the Criteria has been applied, and relevant information and data gathered for the measurement and reporting of the Subject Matter,
- Obtaining an understanding of the processes for collecting, reporting and consolidating the Subject Matter,



- Performing an analytical review of the data underlying the Subject Matter, including inquiry of the Company's sustainability reporting team to substantiate variances,
- Checking that the calculation methods have been applied in accordance with the methodologies outlined within the Criteria,
- For selected samples, agreeing information to underlying source documentation and evidence,
- For selected samples, checking the mathematical calculations and formulae applied in the measurement of the Subject Matter,
- Reading the Report and narrative supporting the Subject Matter to assess the consistency with the Criteria,
- Obtaining Management Representations.

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

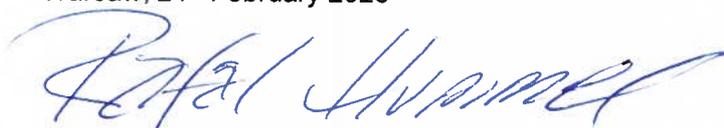
Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to **the greenhouse gas ("GHG") emissions in Scope 1, Scope 2 and Scope 3 for the period from 1st of April 2024 to 31st of March 2025**, in order for it to be in accordance with the Criteria.

Restricted use

This report is intended solely for the information and use of **Hitachi Vantara LLC** for issuing a limited assurance on whether the Subject Matter is prepared in accordance with the Criteria in all material respects and is not intended to be and should not be used by anyone other than those specified parties.

Warsaw, 24th February 2026



Rafał Hummel, Partner

on behalf of:

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