



Independent Assurance Report

To the President and CEO of Sojitz Corporation

We were engaged by Sojitz Corporation (the “Company”) to undertake a limited assurance engagement of the results of the FY2023 Survey on procured (imported) wood marked with ☆ (the “Procurement percentages”) included in its “Honoring the “Supply Chain CSR Action Guidelines” in our Lumber Business～Sojitz Wood Procurement Policy～” webpage (the “Lumber Webpage”).

The Company’s Responsibility

The Company is responsible for the preparation of the Procurement percentages in accordance with its own reporting criteria (the “Company’s reporting criteria”), as described in the Lumber Webpage.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Procurement percentages based on the procedures we have performed. We conducted our engagement in accordance with the ‘International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information’. The limited assurance engagement consisted of making inquiries, primarily of persons responsible for the preparation of information presented in the Lumber Webpage, and applying analytical and other procedures, and the procedures performed vary in nature from, and are less in extent than for, a reasonable assurance engagement. The level of assurance provided is thus not as high as that provided by a reasonable assurance engagement. Our assurance procedures included:

- Interviewing the Company’s responsible personnel to obtain an understanding of its policy for preparing the Lumber Webpage and reviewing the Company’s reporting criteria.
- Inquiring about the design of the systems and methods used to collect and process the Procurement percentages.
- Performing analytical procedures on the Procurement percentages.
- Examining, on a test basis, evidence supporting the generation, aggregation and reporting of the Procurement percentages based on the evaluation conducted by the Company, in conformity with the Company’s reporting criteria, and recalculating the Procurement percentages. (Note that we take the evaluation conducted by the Company as given with no consideration of the validity of the evaluation.)
- Evaluating the overall presentation of the Procurement percentages.

Conclusion

Based on the procedures performed, as described above, nothing has come to our attention that causes us to believe that the Procurement percentages in the Lumber Webpage are not prepared, in all material respects, in accordance with the Company’s reporting criteria as described in the Lumber Webpage, based on the evaluation conducted by the Company.

Our Independence and Quality Management

We have complied with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. In accordance with International Standard on Quality Management 1, 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.

Kazuhiko Saito, Partner, Representative Director

KPMG AZSA Sustainability Co., Ltd.

Tokyo, Japan

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